

## Chapter 8

### Edible fruit and nuts; peel of citrus fruit or melons

#### Notes.

- 1.- This Chapter does not cover inedible nuts or fruits.
- 2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
- 3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes :
  - (a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
  - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.
- 4.- Heading 08.12 applies to fruits and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
<b>08.01</b>		<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled (+).</b>																					
		-- Coconuts :																					
		-- Desiccated :																					
	0801.11.10	--- Edible 'Copra'	kg							Free					20%	18%	Ex		40% or Rs.330/ = per kg			2.5%	
	0801.11.90	--- Other	kg	L						Free					20%	18%	Ex		40% or Rs.330/ = per kg			2.5%	
	0801.12	-- In the inner shell (endocarp)	kg							Free					20%	18%	Ex		40% or Rs.330/ = per kg			2.5%	
		-- Other :																					
	0801.19.20	--- Seed Coconut	kg & u							Free				20.0%	20%	18%	Ex		40% or Rs.330/ = per kg	24% or Rs.88/= per kg		2.5%	
	0801.19.30	--- King coconut	kg & u							Free					20%	18%	Ex		40% or Rs.330/ = per kg	24% or Rs.88/= per kg		2.5%	
	0801.19.90	--- Other	kg	L						Free					20%	18%	Ex		40% or Rs.330/ = per kg	24% or Rs.88/= per kg		2.5%	
		-- Brazil nuts :																					
		-- In shell :																					
	0801.21.10	--- Fresh	kg							Free				20.0%	20%	18%	Ex		40% or Rs.330/ = per kg	24% or Rs.88/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L		
						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	Gen	SG				Gen	SG
	0801.21.90	---	Other	kg							Free			20.0%	20%	18%	Ex		40% or Rs.330/ = per kg	24% or Rs.88/= per kg		2.5%		
	0801.22	--	Shelled	kg							Free			20.0%	20%	18%	Ex		40% or Rs.330/ = per kg	24% or Rs.88/= per kg		2.5%		
		-	Cashew nuts :																					
		--	In shell :																					
	0801.31.10	---	Fresh	kg	L						Free				20%	18%	Ex		10%			2.5%		
	0801.31.90	---	Other	kg	L						Free				20%	18%	Ex		10%			2.5%		
	0801.32	--	Shelled	kg	L						Free				20%	18%	Ex		25% or Rs.180/ = per kg			2.5%		
08.02			Other nuts, fresh or dried, whether or not shelled or peeled.																					
		-	Almonds :																					
		--	In shell :																					
	0802.11.10	---	Fresh	kg							Free			5%	20.0%	20%	18%	10%	6%	10%	Free		2.5%	
	0802.11.90	---	Other	kg							Free			5%	20.0%	20%	18%	10%	6%	25% or Rs.180/ = per kg	24% or Rs.88/= per kg		2.5%	
	0802.12	--	Shelled	kg							Free			5%	20.0%	20%	18%	10%	6%	25% or Rs.180/ = per kg	24% or Rs.88/= per kg		2.5%	
		-	Hazelnuts or filberts ( <i>Corylus spp.</i> ) :																					
		--	In shell :																					
	0802.21.10	---	Fresh	kg							Free			5%	20.0%	20%	18%	Ex		10%	24% or Rs.88/= per kg		2.5%	
	0802.21.90	---	Other	kg							Free			5%	20.0%	20%	18%	Ex		25% or Rs.180/ = per kg	24% or Rs.88/= per kg		2.5%	
	0802.22	--	Shelled	kg							Free				20.0%	20%	18%	Ex		10%	24% or Rs.88/= per kg		2.5%	
		-	Walnuts :																					
		--	In shell :																					
	0802.31.10	---	Fresh	kg							Free			5%	20.0%	20%	18%	Ex		10%	24% or Rs.88/= per kg		2.5%	
	0802.31.90	---	Other	kg							Free			5%	20.0%	20%	18%	Ex		25% or Rs.180/ = per kg	24% or Rs.88/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L		
						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	Gen	SG				Gen	SG
	0802.32	--	Shelled	kg							Free			20.0%	20%	18%	Ex		10%	24% or Rs.88/= per kg		2.5%		
		-	Chestnuts ( <i>Castanea spp.</i> ) :																					
	0802.41	--	In shell	kg							Free			5%	20.0%	20%	18%	Ex		10%	24% or Rs.88/= per kg		2.5%	
	0802.42	--	Shelled	kg							Free			5%	20.0%	20%	18%	Ex		10%	24% or Rs.88/= per kg		2.5%	
		-	Pistachios :																					
	0802.51	--	In shell	kg							Free			5%	20.0%	20%	18%	10%	6%	10%	24% or Rs.88/= per kg		2.5%	
	0802.52	--	Shelled	kg							Free			5%	20.0%	20%	18%	10%	6%	10%	24% or Rs.88/= per kg		2.5%	
		-	Macadamia nuts :																					
	0802.61	--	In shell	kq							Free			5%	20.0%	20%	18%	Ex		10%	Free		2.5%	
	0802.62	--	Shelled	kg							Free			5%	20.0%	20%	18%	10%	6%	10%	24% or Rs.88/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	Gen	SG	Gen			
	0802.70	-	Kola nuts ( <i>Cola spp.</i> )	kg							Free			20.0%	20%	18%	Ex		10%	24% or Rs.88/= per kg		2.5%	
	0802.80.10	---	- Areca nuts : Fresh (not shelled or peeled)	kg	LS						Free				20%	18%	Ex		40% or Rs.320/ = per kg			2.5%	
	0802.80.90	---	Other	kg	LS						Free				20%	18%	Ex		40% or Rs.320/ = per kg			2.5%	
	0802.90.00	-	Other :																				
		--	Pine nuts, in shell :																			2.5%	
	0802.91.10	---	Fresh	kg							Free				20%	18%	Ex		10%			2.5%	
	0802.91.90	---	Other	kg							Free				20%	18%	Ex		10%			2.5%	
	0802.92	--	Pine nuts, shelled	kg							Free				20%	18%	Ex		10%			2.5%	
	0802.99	--	Other :																			2.5%	
	0802.99.10	---	Fresh (not shelled or peeled)	kg							Free				20%	18%	Ex		10%			2.5%	
	0802.99.90	---	Other	kg							Free				20%	18%	Ex		10%			2.5%	
08.03			Bananas, including plantains, fresh or dried.																				
	0803.10	-	Plantains																				
	0803.10.10	---	Fresh	kg											20%	18%	Ex		40% or Rs.340/ = per kg			2.5%	
	0803.10.90	---	Other	kg											20%	18%	Ex		40% or Rs.340/ = per kg			2.5%	
	0803.90	-	Other																				
	0803.90.10	---	Fresh	kg											20%	18%	Ex		40% or Rs.340/ = per kg			2.5%	
	0803.90.90	---	Other	kg											20%	18%	Ex		25% or Rs.200/ = per kg			2.5%	
08.04			Dates, figs, pineapples, avocados, guavas, mangoes and mangoesteens, fresh or dried.																				
		-	Dates :																				
	0804.10.10	---	Fresh	kg						Free	Free		5% or Rs.20/= per kg	4.5% or Rs.20/= per kg	15% or Rs.90/= per kg	18%	Ex		0%			2.5%	*

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	Gen	SG	Gen				SG
	0804.10.20	---	Dried	kg						Free	Free		5% or Rs.20/= per kg	4.5% or Rs.20/= per kg		15% or Rs.120/= per kg	18%	Ex		0%			2.5%	*
		-	Figs :																					
	0804.20.10	---	Fresh	kg							Free		7.5%	5%	20.0%	20%	18%	Ex		40% or Rs.340/ = per kg	24% or Rs.96/= per kg		2.5%	
	0804.20.20	---	Dried	kg							Free		7.5%	5%	20.0%	20%	18%	10%	6%	40% or Rs.340/ = per kg	24% or Rs.96/= per kg		2.5%	
		-	Pineapples :																					
	0804.30.10	---	Fresh	kg												20%	18%	Ex		40% or Rs.340/ = per kg			2.5%	
	0804.30.20	---	Dried	kg												20%	18%	Ex		40% or Rs.340/ = per kg			2.5%	
		-	Avacados :																					
	0804.40.10	---	Fresh	kg												20%	18%	Ex		40% or Rs.340/ = per kg			2.5%	
	0804.40.20	---	Dried	kg												20%	18%	Ex		40% or Rs.340/ = per kg			2.5%	
		-	Guavas, mangoes and mangoosteens :																					
	0804.50.10	---	Guavas, fresh	kg												20%	18%	Ex		40% or Rs.340/ = per kg			2.5%	
	0804.50.20	---	Guavas, dried	kg												20%	18%	Ex		40% or Rs.340/ = per kg			2.5%	
	0804.50.30	---	Mangoes, fresh	kg												20%	18%	Ex		40% or Rs.340/ = per kg			2.5%	
	0804.50.40	---	Mangoes, dried	kg												20%	18%	Ex		40% or Rs.340/ = per kg			2.5%	
	0804.50.50	---	Mangoosteens, fresh	kg												20%	18%	Ex		40% or Rs.340/ = per kg			2.5%	*

HS Hdg	HS Code		Description	Unit	ICL / SLSI	Preferential Duty								Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	Gen	SG				Gen
	0804.50.60	---	Mangoosteens, dried	kg											20%	18%	Ex		40% or Rs.340/ = per kg			2.5%	*

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen	SG	Gen	SG			
<b>08.05</b>			<b>Citrus fruit, fresh or dried (+).</b>																			
		-	Oranges :																			
	0805.10.10	---	Fresh	kg							Free	17%	5%	5%		20%	18%	Ex		10%		2.5%
	0805.10.20	---	Dried	kg							Free	17%	5%	5%		20%	18%	Ex		30% or Rs.340/ = per kg		2.5% *
		-	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :																			
		--	Mandarins (including tangerines and satsumas) :																			
	0805.21.10	---	Fresh	kg							Free	17% or Rs. 142/- per kg	5% or Rs.50/- per kg	5% or Rs.50/- per kg	20.0%	20% or Rs. 200/- per kg	18%	10%	6%	Rs.20/= per kg	Rs.24/= per kg	2.5%
	0805.21.20	---	Dried	kg							Free	17% or Rs. 142/- per kg	5% or Rs.30/- per kg	5% or Rs.30/- per kg		20% or Rs.120/- per kg	18%	Ex		40% or Rs.340/ = per kg		2.5%
		--	Clementines :																			
	0805.22.10	---	Fresh	kg							Free	17%	5%	5%	20.0%	20%	18%	Ex		Rs.20/= per kg	Rs.24/= per kg	2.5% *
	0805.22.20	---	Dried	kg							Free	17%	5%	5%		20%	18%	Ex		40% or Rs.340/ = per kg		2.5% *
		--	Other :																			
	0805.29.10	---	Fresh	kg							Free	17%	5%	5%	20.0%	20%	18%	Ex		Rs.20/= per kg	Rs.24/= per kg	2.5% *
	0805.29.20	---	Dried	kg							Free	17%	5%	5%		20%	18%	Ex		40% or Rs.340/ = per kg		2.5% *
		-	Grapefruit and pomelos :																			
	0805.40.10	---	Fresh	kg							Free					20%	18%	Ex		40% or Rs.340/ = per kg		2.5% *
	0805.40.20	---	Dried	kg							Free					20%	18%	Ex		40% or Rs.340/ = per kg		2.5% *
		-	Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ) :																			
	0805.50.10	---	Fresh	kg												20%	18%	Ex		40% or Rs.340/ = per kg		2.5% *
	0805.50.20	---	Dried	kg												20%	18%	Ex		40% or Rs.340/ = per kg		2.5% *
		-	Other :																			

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG			
	0805.90.10	---	Fresh	kg							Free					20%	18%	Ex		40% or Rs.340/ = per kg			2.5%	*
	0805.90.20	---	Dried	kg							Free					20%	18%	Ex		40% or Rs.340/ = per kg			2.5%	*
08.06			Grapes, fresh or dried.																					
	0806.10	-	Fresh	kq				17.50%				17%				20%	18%	10%		10%			2.5%	*
	0806.20	-	Dried	kg							Free					20% or Rs.110/= per kg	18%	Ex		10% or Rs.55/= per kg			2.5%	*
08.07			Melons (including watermelons) and papaws (papayas), fresh.																					
		-	Melons (including watermelons) :																					
	0807.11	--	Watermelons	kg												20%	18%	Ex		40% or Rs.340/ = per kg			2.5%	
	0807.19	--	Other	kg												20%	18%	Ex		40% or Rs.340/ = per kg			2.5%	
	0807.20	-	Papaws (papayas)	kg												20%	18%	Ex		40% or Rs.340/ = per kg			2.5%	
08.08			Apples, pears and quinces, fresh.																					
	0808.10	-	Apples	kg				17.50%			Free	17%	5%	Free		20%	18%	Ex		10%			2.5%	*
	0808.30	-	Pears	kg							Free		5% or Rs.30/= per kg	5% or Rs.30/= per kg		20% or Rs.110/= per kg	18%	Ex		10% or Rs.55/= per kg			2.5%	*
	0808.40	-	Quinces	kg							Free		5% or Rs.30/= per kg	5% or Rs.30/= per kg		20% or Rs.110/= per kg	18%	Ex		10% or Rs.55/= per kg			2.5%	*



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						AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	Gen	SG	Gen			
08.09			Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.																				
	0809.10	-	Apricots	kg						Free				5%		20%	18%	Ex		40% or Rs.340/ = per kg		2.5%	*
		-	Cherries:																				
	0809.21	--	Sour cherries ( <i>Prunus cerasus</i> )	kg						Free				5%		20%	18%	Ex		40% or Rs.340/ = per kg	24% or Rs.96/= per kg	2.5%	*
	0809.29	--	Other	kg						Free				5%		20%	18%	Ex		40% or Rs.340/ = per kg	24% or Rs.96/= per kg	2.5%	*
	0809.30	-	Peaches, including nectarines	kg						Free				5%		20%	18%	Ex		40% or Rs.340/ = per kg	24% or Rs.96/= per kg	2.5%	*
	0809.40	-	Plums and sloes	kg						Free					20% or Rs.110/= per kg	18%	Ex		10% or Rs.55/= per kg	Free	2.5%	*	
08.10			Other fruit, fresh.																				
	0810.10	-	Strawberries	kg												20%	18%	Ex		40% or Rs.340/ = per kg		2.5%	
	0810.20	-	Raspberries, blackberries, mulberries and loganberries	kg						Free						20%	18%	Ex		10%	24% or Rs.96/= per kg	2.5%	
	0810.30	-	Black, white or red currants and gooseberries	kg						Free						20%	18%	Ex		10%	24% or Rs.96/= per kg	2.5%	
	0810.40	-	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg						Free			7.5%	5%		20%	18%	Ex		10%	24% or Rs.96/= per kg	2.5%	
	0810.50	-	Kiwifruit	kg						Free	Free		5% or Rs.30/= per kg	5% or Rs.30/= per kg		20% or Rs.110/= per kg	18%	Ex		10% or Rs.55/= per kg	Free	2.5%	*
	0810.60	-	Durians	kg												20%	18%	Ex		40% or Rs.340/ = per kg		2.5%	
	0810.70	-	Persimmons	kg						Free						20%	18%	Ex		10%	24% or Rs.96/= per kg	2.5%	
		-	Other :																				

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						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	Gen	SG				Gen	SG
	0810.90.10	---	Cocoa nuts, raw	kg							Free					20%	18%	Ex		40% or Rs.240/ = per kg	24% or Rs.96/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	Gen	SG	Gen				SG
	0810.90.90	---	Other	kg							Free					20%	18%	10%	6%	10% or Rs.55/= per kg	Free		2.5%	*
08.11			Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.																					
	0811.10	-	Strawberries	kg												20%	18%	10%		40% or Rs.240/ = per kg			2.5%	
	0811.20	-	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg							Free					20%	18%	10%		40% or Rs.240/ = per kg			2.5%	
	0811.90	-	Other	kg							Free					20%	18%	Ex		40% or Rs.230/ = per kg			2.5%	
08.12			Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption.																					
	0812.10	-	Cherries	kg							Free			5%		20%	18%	Ex		10%			2.5%	
	0812.90	-	Other	kg		18.0%				Free	Free		5%	5%		20%	18%	Ex		40% or Rs.240/ = per kg	24% or Rs.96/= per kg		2.5%	
08.13			Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.																					
	0813.10	-	Apricots	kg							Free			5%		20%	18%	10%	6%	10%	24% or Rs.96/= per kg		2.5%	
	0813.20	-	Prunes	kg							Free			5%		20%	18%	10%	6%	10%	24% or Rs.96/= per kg		2.5%	
	0813.30	-	Apples	kg							Free		5%	5%		20%	18%	10%	6%	10%	24% or Rs.96/= per kg		2.5%	
		-	Other fruit :																					

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						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	Gen	SG			
	0813.40.10	---	Tamarind	kg	LS										20%	18%	Ex		25% or Rs.275/ = per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	Gen	SG	Gen			
	0813.40.90	---	Other	kg											20%	18%	10%		40% or Rs.260/ = per kg			2.5%	
	0813.50	-	Mixtures of nuts or dried fruits of this Chapter	kg						Free					20%	18%	10%		40% or Rs.210/ = per kg			2.5%	
08.14	0814.00		Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	kg						Free					20%	18%	10%		40% or Rs.250/ = per kg			2.5%	