

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.

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							
08.01			Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled (+).																			
		-	Coconuts :																			
	0801.11	--	Desiccated :																			
	0801.11.10	---	Edible 'Copra'	kg							Free					15%	15%	10.0%	45% or Rs.370/= per kg		2.5%	
	0801.11.90	---	Other	kg	TS						Free					15%	15%	10.0%	45% or Rs.370/= per kg		2.5%	
	0801.12.00	--	In the inner shell (endocarp)	kg							Free					15%	15%	10.0%	45% or Rs.370/= per kg		2.5%	
	0801.19	--	Other :																			
	0801.19.20	---	Seed Coconut	kg & u							Free					15%	15%	10.0%	45% or Rs.370/= per kg		2.5%	
	0801.19.30	---	King coconut	kg & u							Free					15%	15%	10.0%	45% or Rs.370/= per kg		2.5%	
	0801.19.90	---	Other	kg	TS						Free					15%	15%	10.0%	45% or Rs.370/= per kg		2.5%	
		-	Brazil nuts :																			
	0801.21	--	In shell :																			
	0801.21.10	---	Fresh	kg							Free					15%	15%	10.0%	45% or Rs.370/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ LSI	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						
	0801.21.90	---	Other	kg							Free					15%	15%	10.0%	45% or Rs.370/= per kg	2.5%	
	0801.22.00	--	Shelled	kg							Free					15%	15%	10.0%	45% or Rs.370/= per kg	2.5%	
		-	Cashew nuts :																		
	0801.31	--	In shell :																		
	0801.31.10	---	Fresh	kg	L						Free					15%	15%	10.0%	15%	2.5%	
	0801.31.90	---	Other	kg	L						Free					15%	15%	10.0%	15%	2.5%	
	0801.32.00	--	Shelled	kg	TS						Free					15%	15%	10.0%	30% or Rs.220/= per kg	2.5%	
08.02			Other nuts, fresh or dried, whether or not shelled or peeled.																		
		-	Almonds :																		
	0802.11	--	In shell :																		
	0802.11.10	---	Fresh	kg							Free			5%		15%	15%	10.0%	15%	2.5%	
	0802.11.90	---	Other	kg							Free			5%		15%	15%	10.0%	30% or Rs.220/= per kg	2.5%	
	0802.12.00	--	Shelled	kg							Free			5%		15%	15%	10.0%	30% or Rs.220/= per kg	2.5%	
		-	Hazelnuts or filberts (<i>Corylus spp.</i>) :																		
	0802.21	--	In shell :																		
	0802.21.10	---	Fresh	kg							Free			5%		15%	15%	10.0%	15%	2.5%	
	0802.21.90	---	Other	kg							Free			5%		15%	15%	Ex	30% or Rs.220/= per kg	2.5%	
	0802.22.00	--	Shelled	kg							Free					15%	15%	Ex	15%	2.5%	
		-	Walnuts :																		
	0802.31	--	In shell :																		
	0802.31.10	---	Fresh	kg							Free			5%		15%	15%	10.0%	15%	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						
	0802.31.90	---	Other	kg							Free			5%		15%	15%	Ex	30% or Rs.220/= per kg	2.5%	
	0802.32.00	--	Shelled	kg							Free					15%	15%	Ex	15%	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					
		-	Chestnuts (<i>Castanea spp.</i>) :																	
	0802.41.00	--	In shell	kg							Free			5%		15%	15%	10.0%	15%	2.5%
	0802.42.00	--	Shelled	kg							Free			5%		15%	15%	10.0%	15%	2.5%
		-	Pistachios :																	
	0802.51.00	--	In shell	kg							Free			5%		15%	15%	10.0%	15%	2.5%
	0802.52.00	--	Shelled	kg							Free			5%		15%	15%	10.0%	15%	2.5%
		-	Macadamia nuts:																	
	0802.61.00	--	In shell	kg							Free			5%		15%	15%	10.0%	15%	2.5%
	0802.62.00	--	Shelled	kg							Free			5%		15%	15%	10.0%	15%	2.5%
	0802.70.00	-	Kola nuts (<i>Cola spp.</i>)	kg							Free					15%	15%	10.0%	15%	2.5%
	0802.80	-	Areca nuts :																	
	0802.80.10	---	Fresh (not shelled or peeled)	kg	TB						Free					15%	15%	10.0%	45% or Rs.360/= per kg	2.5%
	0802.80.90	---	Other	kg	TB						Free					15%	15%	10.0%	45% or Rs.360/= per kg	2.5%
	0802.90	-	Other:																	
	0802.90.10	---	Fresh (not shelled or peeled)	kg							Free					15%	15%	10.0%	15%	2.5%
	0802.90.90	---	Other	kg							Free					15%	15%	10.0%	15%	2.5%
08.03			Bananas, including plantains, fresh or dried.																	
		-	Plantains																	
	0803.10	---	Fresh	kg	TS											15%	15%	10.0%	45% or Rs.380/= 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							
	0803.10.90	---	Other	kg	TS										15%	15%	10.0%	45% or Rs.380/= 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						
	0803.90	-	Other																		
	0803.90.10	---	Fresh	kg	TS											15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	
	0803.90.90	---	Other	kg	TS											15%	15%	10.0%	30% or Rs.240/= per kg	2.5%	
08.04			Dates, figs, pineapples, avocados, guavas, mangoes and mangoosteens, fresh or dried.																		
	0804.10	-	Dates :																		
	0804.10.10	---	Fresh	kg						Free	Free		5% or Rs.20/= per kg	4.5% or Rs.20/= per kg		10% or Rs.60/= per kg	15%	10.0%	5%	2.5%	*
	0804.10.20	---	Dried	kg						Free	Free		5% or Rs.20/= per kg	4.5% or Rs.20/= per kg		10% or Rs.80/= per kg	15%	10.0%	5%	2.5%	*
	0804.20	-	Figs :																		
	0804.20.10	---	Fresh	kg							Free		7.5%	5%		15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	
	0804.20.20	---	Dried	kg							Free		7.5%	5%		15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	
	0804.30	-	Pineapples :																		
	0804.30.10	---	Fresh	kg	TS											15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	
	0804.30.20	---	Dried	kg	TS											15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	
	0804.40	-	Avacados :																		
	0804.40.10	---	Fresh	kg	TS											15%	15%	10.0%	45% or Rs.380/= 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						
	0804.40.20	---	Dried	kg	TS											15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	
	0804.50	-	Guavas, mangoes and mangoesteens :																		
	0804.50.10	---	Guavas, fresh	kg	TS											15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	
	0804.50.20	---	Guavas, dried	kg	TS											15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	
	0804.50.30	---	Mangoes, fresh	kg	TS											15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	
	0804.50.40	---	Mangoes, dried	kg	TS											15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	
	0804.50.50	---	Mangoesteens, fresh	kg	TS											15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	*
	0804.50.60	---	Mangoesteens, dried	kg	TS											15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	*
08.05			Citrus fruit, fresh or dried (+).																		
	0805.10	-	Oranges :																		
	0805.10.10	---	Fresh	kg							Free	17%	5%	5%		15%	15%	10.0%	15%	2.5%	*
	0805.10.20	---	Dried	kg							Free	17%	5%	5%		15%	15%	10.0%	35% or Rs.380/= per kg	2.5%	*
		-	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :																		
	0805.21	--	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		15% or Rs. 150/- per kg	15%	10.0%	Rs.30/= per kg	75%	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		15% or Rs. 90/- per kg	15%	10.0%	45% or Rs.380/= per kg	2.5%	
	0805.22	--	Clementines :																		
	0805.22.10	---	Fresh	kg							Free	17%	5%	5%		15%	15%	10.0%	Rs.30/= per kg	2.5%	*

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	0805.22.20	---	Dried	kg							Free	17%	5%	5%		15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	*
	0805.29	--	Other :																		
	0805.29.10	---	Fresh	kg							Free	17%	5%	5%		15%	15%	10.0%	Rs.30/= per kg	2.5%	*
	0805.29.20	---	Dried	kg							Free	17%	5%	5%		15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	*
	0805.40	-	Grapefruit, including pomelos :																		
	0805.40.10	---	Fresh	kg							Free					15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	*
	0805.40.20	---	Dried	kg							Free					15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	*
	0805.50	-	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) :																		
	0805.50.10	---	Fresh	kg												15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	*
	0805.50.20	---	Dried	kg												15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	*
	0805.90	-	Other :																		
	0805.90.10	---	Fresh	kg							Free					15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	*
	0805.90.20	---	Dried	kg							Free					15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	*
08.06			Grapes, fresh or dried.																		
	0806.10.00	-	Fresh	kg					13.00%			17%				15%	15%	10.0%	15%	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						
	0806.20.00	-	Dried	kg							Free					15% or Rs.80/= per kg	15%	10.0%	15% or Rs.80/= 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						
08.07			Melons (including watermelons) and papaws (papayas), fresh.																		
		-	Melons (including watermelons) :																		
	0807.11.00	--	Watermelons	kg	TS											15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	
	0807.19.00	--	Other	kg	TS											15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	
	0807.20.00	-	Papaws (papayas)	kg												15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	
08.08			Apples, pears and quinces, fresh.																		
	0808.10.00	-	Apples	kg					13.00%		Free	17%	5%	Free		15%	15%	10.0%	15%	2.5%	*
	0808.30.00	-	Pears	kg							Free		5% or Rs.30/= per kg	5% or Rs.30/= per kg		15% or Rs.80/= per kg	15%	10.0%	15% or Rs.80/= per kg	2.5%	*
	0808.40.00	-	Quinces	kg							Free		5% or Rs.30/= per kg	5% or Rs.30/= per kg		15% or Rs.80/= per kg	15%	10.0%	15% or Rs.80/= per kg	2.5%	*
08.09			Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.																		
	0809.10.00	-	Apricots	kg							Free			5%		15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	*
		-	Cherries:																		
	0809.21.00	--	Sour cherries (<i>Prunus cerasus</i>)	kg							Free			5%		15%	15%	10.0%	45% or Rs.380/= 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							
	0809.29.00	--	Other	kg						Free			5%		15%	15%	10.0%	45% or Rs.380/= 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						
	0809.30.00	-	Peaches, including nectarines	kg							Free			5%		15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	*
	0809.40.00	-	Plums and sloes	kg							Free					15% or Rs.80/= per kg	15%	10.0%	15% or Rs.80/= per kg	2.5%	*
08.10			Other fruit, fresh.																		
	0810.10.00	-	Strawberries	kg	TS											15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	
	0810.20.00	-	Raspberries, blackberries, mulberries and loganberries	kg							Free					15%	15%	Ex	15%	2.5%	
	0810.30.00	-	Black, white or red currants and gooseberries	kg							Free					15%	15%	Ex	15%	2.5%	
	0810.40.00	-	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg							Free		7.5%	5%		15%	15%	Ex	15%	2.5%	
	0810.50.00	-	Kiwifruit	kg						Free	Free		5% or Rs.30/= per kg	5% or Rs.30/= per kg		15% or Rs.80/= per kg	15%	Ex	15% or Rs.80/= per kg	2.5%	*
	0810.60.00	-	Durians	kg	TS											15%	15%	10.0%	45% or Rs.380/= per kg	2.5%	
	0810.70.00	-	Persimmons	kg							Free					15%	15%	10.0%	15%	2.5%	
	0810.90	-	Other :																		
	0810.90.10	---	Cocoa nuts, raw	kg							Free					15%	15%	10.0%	45% or Rs.270/= per kg	2.5%	
	0810.90.90	---	Other	kg							Free					15% or Rs.80/= per kg	15%	10.0%	15% or Rs.80/= 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						
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.																		
	0811.10.00	-	Strawberries	kg	TS											15%	15%	10.0%	45% or Rs.270/= per kg		2.5%
	0811.20.00	-	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg							Free					15%	15%	10.0%	45% or Rs.270/= per kg		2.5%
	0811.90.00	-	Other	kg							Free					15%	15%	10.0%	45% or Rs.260/= per kg		2.5%
08.12			Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.																		
	0812.10.00	-	Cherries	kg							Free			5%		15%	15%	10.0%	15%		2.5%
	0812.90.00	-	Other	kg		13.50%				Free	Free		5%	5%		15%	15%	10.0%	45% or Rs.270/= 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.																		
	0813.10.00	-	Apricots	kg							Free			5%		15%	15%	10.0%	15%		2.5%
	0813.20.00	-	Prunes	kg							Free			5%		15%	15%	10.0%	15%		2.5%
	0813.30.00	-	Apples	kg							Free		5%	5%		15%	15%	10.0%	15%		2.5%
	0813.40	-	Other fruit :																		

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						
	0813.40.10	---	Tamarind	kg	TB											15%	15%	10.0%	30% or Rs.330/= per kg	2.5%	
	0813.40.90	---	Other	kg												15%	15%	10.0%	45% or Rs.290/= per kg	2.5%	
	0813.50.00	-	Mixtures of nuts or dried fruits of this Chapter	kg							Free					15%	15%	10.0%	45% or Rs.240/= per kg	2.5%	
08.14	0814.00.00		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					15%	15%	10.0%	45% or Rs.280/= per kg	2.5%	