

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:
- For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - 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 fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

| Heading | H.S. Code | Description | Statistical Unit | Statutory Rate of Customs Duty on Import | Statutory Rate of Customs Duty on Export |
|--------------|------------|---|------------------|--|--|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 08.01 | | Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled. | | | |
| | | - Coconuts : | | | |
| | | -- Desiccated : | | | |
| | 0801.11.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free |
| | 0801.11.90 | --- Other | kg | 25% | Free |
| | | -- In the inner shell (<i>endocarp</i>) : | | | |
| | 0801.12.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free |
| | 0801.12.90 | --- Other | kg | 25% | Free |
| | | -- Other : | | | |
| | 0801.19.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free |
| | 0801.19.90 | --- Other | kg | 25% | Free |
| | | - Brazil nuts : | | | |
| | | -- In shell : | | | |
| | 0801.21.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free |
| | 0801.21.90 | --- Other | kg | 25% | Free |
| | | -- Shelled : | | | |
| | 0801.22.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free |
| | 0801.22.90 | --- Other | kg | 25% | Free |
| | | - Cashew nuts : | | | |
| | | -- in shell : | | | |
| | 0801.31.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free |
| | 0801.31.90 | --- Other | kg | 25% | Free |
| | | -- Shelled : | | | |
| | 0801.32.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free |
| | 0801.32.90 | --- Other | kg | 25% | Free |
| 08.02 | | Other nuts, fresh or dried, whether or not shelled or peeled. | | | |
| | | - Almonds : | | | |
| | | -- In shell : | | | |
| | 0802.11.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free |
| | 0802.11.90 | --- Other | kg | 25% | Free |
| | | -- Shelled : | | | |
| | 0802.12.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free |
| | 0802.12.90 | --- Other | kg | 25% | Free |

| | | | | | |
|--------------|--|----|-----|------|--|
| | - Hazelnuts or filberts (<i>Corylus spp.</i>) : | | | | |
| | -- In shell : | | | | |
| 0802.21.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0802.21.90 | --- Other | kg | 25% | Free | |
| | -- Shelled : | | | | |
| 0802.22.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0802.22.90 | --- Other | kg | 25% | Free | |
| | - Walnuts : | | | | |
| | -- In shell : | | | | |
| 0802.31.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0802.31.90 | --- Other | kg | 25% | Free | |
| | -- Shelled : | | | | |
| 0802.32.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0802.32.90 | --- Other | kg | 25% | Free | |
| | - Chestnuts (<i>Castanea spp.</i>) : | | | | |
| | -- In Shell : | | | | |
| 0802.41.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0802.41.90 | --- Other | kg | 25% | Free | |
| | -- Shelled : | | | | |
| 0802.42.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0802.42.90 | --- Other | kg | 25% | Free | |
| | - Pistachios : | | | | |
| | -- In Shell : | | | | |
| 0802.51.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0802.51.90 | --- Other | kg | 25% | Free | |
| | -- Shelled : | | | | |
| 0802.52.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0802.52.90 | --- Other | kg | 25% | Free | |
| | - Macadamia nuts : | | | | |
| | -- In Shell : | | | | |
| 0802.61.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0802.61.90 | --- Other | kg | 25% | Free | |
| | -- Shelled : | | | | |
| 0802.62.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0802.62.90 | --- Other | kg | 25% | Free | |
| | - Kola nuts (<i>Cola spp.</i>) : | | | | |
| 0802.70.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0802.70.90 | --- Other | kg | 25% | Free | |
| | - Areca nuts : | | | | |
| 0802.80.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0802.80.90 | --- Other | kg | 25% | Free | |
| | - Other : | | | | |
| | -- Pine nuts, in shell : | | | | |
| 0802.91.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0802.91.90 | --- Other | kg | 25% | Free | |
| | -- Pine nuts, shelled : | | | | |
| 0802.92.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0802.92.90 | --- Other | kg | 25% | Free | |
| | -- Other : | | | | |
| | ---- Betelnuts : | | | | |
| 0802.99.11 | ---- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0802.99.12 | ---- Semi-processed betelnuts packed in 60-80 kg bag | kg | 25% | Free | |
| 0802.99.19 | ---- Other | kg | 25% | Free | |
| | ---- Other : | | | | |
| 0802.99.91 | ---- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0802.99.99 | ---- Other | kg | 25% | Free | |
| 08.03 | Bananas, including plantains, fresh or dried. | | | | |
| | - Plantains : | | | | |
| 0803.10.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0803.10.90 | --- Other | kg | 25% | Free | |
| | - Other : | | | | |
| 0803.90.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0803.90.90 | --- Other | kg | 25% | Free | |

| 08.04 | | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried. | | | |
|------------|---------------------------------|---|-----|------|--|
| | | - Dates : | | | |
| | | --- Fresh : | | | |
| 0804.10.11 | ---- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0804.10.19 | ---- Other | kg | 25% | Free | |
| | | --- Dried : | | | |
| 0804.10.21 | ---- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0804.10.29 | ---- Other | kg | 25% | Free | |
| | | - Figs : | | | |
| | | --- Fresh : | | | |
| 0804.20.11 | ---- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0804.20.19 | ---- Other | kg | 25% | Free | |
| | | --- Dried : | | | |
| 0804.20.21 | ---- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0804.20.29 | ---- Other | kg | 25% | Free | |
| | | - Pineapples : | | | |
| 0804.30.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0804.30.90 | --- Other | kg | 25% | Free | |
| | | - Avocados : | | | |
| 0804.40.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0804.40.90 | --- Other | kg | 25% | Free | |
| | | - Guavas, mangoes and mangosteens : | | | |
| | | --- Guavas : | | | |
| 0804.50.11 | ---- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0804.50.19 | ---- Other | kg | 25% | Free | |
| | | --- Mangosteens : | | | |
| 0804.50.21 | ---- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0804.50.29 | ---- Other | kg | 25% | Free | |
| | | --- Mangoes : | | | |
| 0804.50.31 | ---- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0804.50.39 | ---- Other | kg | 25% | Free | |
| 08.05 | | Citrus fruit, fresh or dried. | | | |
| | | - Oranges : | | | |
| 0805.10.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0805.10.90 | --- Other | kg | 25% | Free | |
| | | - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids : | | | |
| | | -- Mandarins (including tangerines and satsumas) : | | | |
| 0805.21.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0805.21.90 | --- Other | kg | 25% | Free | |
| | | -- Clementines : | | | |
| 0805.22.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0805.22.90 | --- Other | kg | 25% | Free | |
| | | -- Other : | | | |
| 0805.29.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0805.29.90 | --- Other | kg | 25% | Free | |
| | | - Grapefruit and pomelos : | | | |
| 0805.40.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0805.40.90 | --- Other | kg | 25% | Free | |
| | | - Lemons (Citrus limon, citrus limonum) and limes (Citrus aurantifoli, citrus Latifolia) : | | | |
| 0805.50.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0805.50.90 | --- Other | kg | 25% | Free | |
| | | - Other : | | | |
| | | --- Fresh : | | | |
| 0805.90.11 | ---- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0805.90.19 | ---- Other | kg | 25% | Free | |
| | | --- Dried : | | | |
| 0805.90.21 | ---- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0805.90.29 | ---- Other | kg | 25% | Free | |

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| 08.06 | Grapes, fresh or dried. | | | | |
| | - Fresh : | | | | |
| 0806.10.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0806.10.90 | --- Other | kg | 25% | Free | |
| | - Dried : | | | | |
| 0806.20.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0806.20.90 | --- Other | kg | 25% | Free | |
| 08.07 | Melons (including watermelons) and papaws (papayas), fresh. | | | | |
| | - Melons (including watermelons): | | | | |
| | -- Watermelons : | | | | |
| 0807.11.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0807.11.90 | --- Other | kg | 25% | Free | |
| | -- Other : | | | | |
| 0807.19.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0807.19.90 | --- Other | kg | 25% | Free | |
| | - Papaws (Papayas) : | | | | |
| 0807.20.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0807.20.90 | --- Other | kg | 25% | Free | |
| 08.08 | Apples, pears and quinces, fresh. | | | | |
| | - Apples : | | | | |
| 0808.10.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0808.10.90 | --- Other | kg | 25% | Free | |
| | - Pears : | | | | |
| 0808.30.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0808.30.90 | --- Other | kg | 25% | Free | |
| | - Quinces : | | | | |
| 0808.40.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0808.40.90 | --- Other | kg | 25% | Free | |
| 08.09 | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. | | | | |
| | - Apricots : | | | | |
| 0809.10.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0809.10.90 | --- Other | kg | 25% | Free | |
| | - Cherries : | | | | |
| | -- Sour cherries (<i>Prunus cerasus</i>) : | | | | |
| 0809.21.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0809.21.90 | --- Other | kg | 25% | Free | |
| | -- Other : | | | | |
| 0809.29.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0809.29.90 | --- Other | kg | 25% | Free | |
| | - Peaches, including nectarines : | | | | |
| 0809.30.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0809.30.90 | --- Other | kg | 25% | Free | |
| | - Plums and sloes : | | | | |
| | --- Plums : | | | | |
| 0809.40.11 | ---- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0809.40.19 | ---- Other | kg | 25% | Free | |
| | --- Sloes : | | | | |
| 0809.40.91 | ---- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0809.40.99 | ---- Other | kg | 25% | Free | |
| 08.10 | Other fruit, fresh. | | | | |
| | - Strawberries : | | | | |
| 0810.10.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0810.10.90 | --- Other | kg | 25% | Free | |
| | - Raspberries, blackberries, mulberries and loganberries : | | | | |
| 0810.20.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0810.20.90 | --- Other | kg | 25% | Free | |
| | - Black, white or red currants and gooseberries : | | | | |
| 0810.30.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0810.30.90 | --- Other | kg | 25% | Free | |
| | - Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> : | | | | |
| 0810.40.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free | |
| 0810.40.90 | --- Other | kg | 25% | Free | |

| | | | | | |
|--------------|------------|---|----|-----|------|
| | | - Kiwifruit : | | | |
| | 0810.50.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free |
| | 0810.50.90 | --- Other | kg | 25% | Free |
| | | - Durians : | | | |
| | 0810.60.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free |
| | 0810.60.90 | --- Other | kg | 25% | Free |
| | | - Persimmons : | | | |
| | 0810.70.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free |
| | 0810.70.90 | --- Other | kg | 25% | Free |
| | | - Other : | | | |
| | 0810.90.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free |
| | 0810.90.90 | --- Other | kg | 25% | Free |
| 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 | 25% | Free |
| | 0811.20.00 | - Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries | kg | 25% | Free |
| | 0811.90.00 | - Other | kg | 25% | Free |
| 08.12 | | Fruit and nuts, provisionally preserved, but unsuitable in that state for immediate consumption. | | | |
| | 0812.10.00 | - Cherries | kg | 25% | Free |
| | 0812.90.00 | - Other | kg | 25% | Free |
| 08.13 | | Fruit, dried, other than that of Headings Nos. 08.01 to 08.06; Mixtures of nuts or dried fruits of this Chapter. | | | |
| | | - Apricots : | | | |
| | 0813.10.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free |
| | 0813.10.90 | --- Other | kg | 25% | Free |
| | | - Prunes : | | | |
| | 0813.20.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free |
| | 0813.20.90 | --- Other | kg | 25% | Free |
| | | - Apples : | | | |
| | 0813.30.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free |
| | 0813.30.90 | --- Other | kg | 25% | Free |
| | | - Other fruit : | | | |
| | 0813.40.10 | --- Wrapped/canned upto 2.5 kg | kg | 25% | Free |
| | 0813.40.90 | --- Other | kg | 25% | Free |
| | | - Mixtures of nuts or dried fruits of this Chapter : | | | |
| | | -- Having the essential character of betelnuts : | | | |
| | 0813.50.11 | ---- Wrapped/canned upto 2.5 kg | kg | 25% | Free |
| | 0813.50.19 | ---- Other | kg | 25% | Free |
| | | - Other : | | | |
| | 0813.50.91 | ---- Wrapped/canned upto 2.5 kg | kg | 25% | Free |
| | 0813.50.99 | ---- Other | kg | 25% | Free |
| 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 | 25% | Free |