

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.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(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 (endocarp)			
	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 -- Shelled	kg	25%	Free
0802.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0802.22.90	--- Other - Walnuts -- In shell	kg	25%	Free
0802.31.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0802.31.90	--- Other -- Shelled	kg	25%	Free
0802.32.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0802.32.90	--- Other - Chestnuts (<i>Castanea spp.</i>) -- In Shell	kg	25%	Free
0802.41.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0802.41.90	--- Other -- Shelled	kg	25%	Free
0802.42.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0802.42.90	--- Other - Pistachios -- In Shell	kg	25%	Free
0802.51.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0802.51.90	--- Other -- Shelled	kg	25%	Free
0802.52.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0802.52.90	--- Other - Macadamia nuts : -- In Shell	kg	25%	Free
0802.61.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0802.61.90	--- Other -- Shelled	kg	25%	Free
0802.62.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0802.62.90	--- Other - Kola nuts (<i>Cola spp.</i>)	kg	25%	Free
0802.70.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0802.70.90	--- Other - Areca nuts	kg	25%	Free
0802.80.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0802.80.90	--- Other - Other --- Betelnuts	kg	25%	Free
0802.90.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
0802.90.12	---- Semi-processed betelnuts packed in 60-80 kg bag	kg	25%	Free
0802.90.19	---- Other --- Other	kg	25%	Free
0802.90.91	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
0802.90.99	---- 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 - Other	kg	25%	Free
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	0%	Free
0804.10.19	---- Other --- Dried	kg	0%	Free
0804.10.21	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
0804.10.29	---- Other - Figs	kg	25%	Free

	--- 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, including 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
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

Heading	Description	Unit	Rate	Duty
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 (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	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