

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 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	1%	Free
		-- Shelled :			
	0801.32.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0801.32.90	--- Other	kg	15%	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	

HS Code	Description	Unit	Rate	Duty
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