

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 Dut	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	15%	Free
	0801.11.20	--- Other	kg	15%	Free
		-- Other			
	0801.19.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	0801.19.20	--- Other	kg	15%	Free
		- Brazil nuts			
		-- In shell			
	0801.21.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	0801.21.20	--- Other	kg	15%	Free
		-- Shelled			
	0801.22.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	0801.22.20	--- Other	kg	15%	Free
		- Cashew nuts			
		--in shell			
	0801.31.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	0801.31.20	--- Other	kg	15%	Free
		-- Shelled			
	0801.32.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	0801.32.20	--- 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	15%	Free
	0802.11.20	--- Other	kg	15%	Free
		-- Shelled			
	0802.12.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	0802.12.20	--- Other	kg	15%	Free
		- Hazelnuts or filberts (<i>Corylus spp.</i>)			
		-- In shell			
	0802.21.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	0802.21.20	--- Other	kg	15%	Free
		-- Shelled			

	0802.22.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	0802.22.20	--- Other	kg	15%	Free
		- Walnuts			
		-- In shell			
	0802.31.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	0802.31.20	--- Other	kg	15%	Free
		-- Shelled			
	0802.32.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	0802.32.20	--- Other	kg	15%	Free
		- Chestnuts (<i>Castanea spp.</i>)			
	0802.40.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	0802.40.20	--- Other	kg	15%	Free
		- Pistachios			
	0802.50.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.50.20	--- Other	kg	25%	Free
		- Macadamia nuts :			
	0802.60.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.60.20	--- Other	kg	25%	Free
		- Other			
		-- Betelnuts			
	0802.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.90.20	--- Other	kg	25%	Free
		--- Other			
	0802.90.91	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0802.90.92	---- Other	kg	25%	Free
08.03		Bananas, including plantains, fresh or dried.			
	0803.00.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0803.00.12	---- 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
	0804.10.12	---- Other	kg	25%	Free
		--- Dried			
	0804.10.21	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0804.10.22	---- Other	kg	25%	Free
		- Figs			
		--- Fresh			
	0804.20.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0804.20.12	---- Other	kg	25%	Free
		--- Dried			
	0804.20.21	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0804.20.22	---- Other	kg	25%	Free
		- Pineapples			
	0804.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0804.30.20	--- Other	kg	25%	Free
		- Avocados			
	0804.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0804.40.20	--- Other	kg	25%	Free
		- Guavas, mangoes and mangosteens			
		--- Guavas			
	0804.50.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0804.50.12	---- Other	kg	25%	Free
		--- Mangosteens			
	0804.50.21	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0804.50.22	---- Other	kg	25%	Free
		--- Mangoes			
	0804.50.31	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0804.50.32	---- Other	kg	25%	Free
08.05		Citrus fruit, fresh or dried.			
		- Oranges			

	0805.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0805.10.20	--- Other	kg	25%	Free
		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids			
	0805.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0805.20.20	--- Other	kg	25%	Free
		- Grapefruit, including pomelos :			
	0805.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0805.40.20	--- 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
	0805.50.20	--- Other	kg	25%	Free
		- Other			
		--- Fresh			
	0805.90.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0805.90.12	---- Other	kg	25%	Free
		--- Dried			
	0805.90.21	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0805.90.22	---- Other	kg	25%	Free
08.06		Grapes, fresh or dried.			
		- Fresh			
	0806.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0806.10.20	--- Other	kg	25%	Free
		- Dried			
	0806.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
08.07	0806.20.20	--- Other	kg	25%	Free
		Melons (including watermelons) and papaws (papayas), fresh.			
		- Melons (including watermelons):			
		-- Watermelons			
	0807.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0807.11.20	--- Other	kg	25%	Free
		-- Other			
	0807.19.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0807.19.20	--- Other	kg	25%	Free
		- Papaws (Papayas)			
	0807.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
08.08	0807.20.20	--- Other	kg	25%	Free
		Apples, pears and quinces, fresh.			
		- Apples			
	0808.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0808.10.20	--- Other	kg	25%	Free
		- Pears and quinces			
	0808.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
08.09	0808.20.20	--- Other	kg	25%	Free
		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
		- Apricots			
	0809.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0809.10.20	--- Other	kg	25%	Free
		- Cherries			
	0809.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0809.20.20	--- Other	kg	25%	Free
		- Peaches, including nectarines			
	0809.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0809.30.20	--- Other	kg	25%	Free
		- Plums and sloes			
	0809.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
08.10	0809.40.20	--- Other	kg	25%	Free
		Other fruit, fresh.			
		- Strawberries			
	0810.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free

	0810.10.20	--- Other - Raspberries, blackberries, mulberries and loganberries	kg	25%	Free
	0810.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0810.20.20	--- Other - Cranberries, bilberries and other fruits of the genus Vaccinium	kg	25%	Free
	0810.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0810.40.20	--- Other - Kiwifruit	kg	25%	Free
	0810.50.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0810.50.20	--- Other - Durians	kg	25%	Free
	0810.60.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0810.60.20	--- Other - Other	kg	25%	Free
	0810.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0810.90.20	--- 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.			
		- Strawberries			
	0811.10.10	--- Containing added sugar or other sweetening matter	kg	25%	Free
	0811.10.90	--- Other - Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:	kg	25%	Free
	0811.20.10	--- Containing added sugar or other sweetening matter	kg	25%	Free
	0811.20.90	--- Other - Other	kg	25%	Free
	0811.90.10	--- Containing added sugar or other sweetening matter	kg	25%	Free
	0811.90.90	--- 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
	0813.10.20	--- Other - Prunes	kg	25%	Free
	0813.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0813.20.20	--- Other - Apples	kg	25%	Free
	0813.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0813.30.20	--- Other - Other fruit	kg	25%	Free
	0813.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0813.40.20	--- Other - Mixtures of nuts or dried fruits of this Chapter: --- Having the essential character of betelnuts	kg	25%	Free
	0813.50.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0813.50.12	---- Other --- Other	kg	25%	Free
	0813.50.91	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0813.50.92	---- 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