

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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Chapter 8

Edible Fruit and Nuts; Peel of Citrus Fruit or Melons

Notes.

- This Chapter does not cover inedible nuts or fruits.
- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
- 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.

↓ Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 12-17, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

↓ Note on Cess Leviable

See Appendix-I for Cess leviable on Marine products under this Chapter.

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
	- Coconuts:										
0801 11 00	-- Desiccated	kg.	70.00	70.00	60	4	0	2.10	78.984	Free	
0801 19	-- Other:										
0801 19 10	--- Fresh	kg.	70.00	70.00	60	0	0	2.10	72.100	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
0801 19 20	--- Dried	kg.	70.00	70.00	60	0	0	2.10	72.100	Free	
0801 19 90	--- Other	kg.	70.00	70.00	60	0	0	2.10	72.100	Free	
	- Brazil nuts:										
0801 21 00	-- In shell	kg.	30.00	30.00	20	0	0	0.90	30.900	Free	
0801 22 00	-- Shelled	kg.	30.00	30.00	20	0	0	0.90	30.900	Free	
	- Cashew nuts:										
0801 31 00	-- In shell	kg.	30.00	0.00	Free	0	0	0.00	0.000	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 12</i>
0801 32	-- Shelled										
0801 32 10	--- Cashew kernels, broken	kg.	30.00	30.00	20	0	0	0.90	30.900	Free	
0801 32 20	--- Cashew kernels, whole	kg.	30.00	30.00	20	0	0	0.90	30.900	Free	
0801 32 90	--- Other	kg.	30.00	30.00	20	0	0	0.90	30.900	Free	
0802	Other nuts, fresh or dried, whether or not shelled or peeled Almonds:										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
	- Almonds:										
0802 11 00	-- In shell	kg.	Rs. 35/ kg.	Rs. 35/ kg.	Rs. 30/ kg.	4	0	0.00		Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004</i>
0802 12 00	-- Shelled	kg.	Rs. 100/ kg.	Rs. 65/ kg.	Rs. 95/ kg.	4	0			Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 14</i>
	- Hazelnuts or filberts (Corylus spp.):										
0802 21 00	-- In shell	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0802 22 00	-- Shelled	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
	- Walnuts:										
0802 31 00	-- In shell	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0802 32 00	-- Shelled	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0802 40 00	- Chestnuts (Castanea spp.)	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0802 50 00	- Pistachios	kg.	30.00	10.00	20	4	0	0.30	14.712	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 14A</i>
0802 60 00	- Macadamia nuts	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 15</i>

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0802 90	- Other:										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 15; BCD by Ntfn 96/2000-Cus. dated 07.07.2000; Effective Duty on Areca Nuts will be 100%. Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004; Sl. No. 4</i>
	--- Betel nuts:										
0802 90 11	---- Whole	kg.	100.00	30.00	90	4	0	0.90	36.136	Free	<i>Import permitted freely provided cif value is Rs. 35/- per Kilogram and above</i>
0802 90 12	---- Split	kg.	100.00	30.00	90	4	0	0.90	36.136	Free	<i>Import permitted freely provided cif value is Rs. 35/- per Kilogram and above</i>
0802 90 13	---- Ground	kg.	100.00	30.00	90	4	0	0.90	36.136	Free	<i>Import permitted freely provided cif value is Rs. 35/- per Kilogram and above</i>
0802 90 19	---- Other	kg.	100.00	30.00	90	4	0	0.90	36.136	Free	<i>Import permitted freely provided cif value is Rs. 35/- per Kilogram and above</i>
0802 90 90	--- Other	kg.	100.00	30.00	90	4	0	0.90	36.136	Free	
0803	Bananas, including plantains, fresh or dried	kg.	30.00	30.00	20	0	0	0.90	30.900	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
0804	Dates, figs, pineapples avocados, guavas, mangoes and mangosteens, fresh or dried										
0804 10	- Dates										
0804 10 10	--- Fresh (excluding wet dates)	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0804 10 20	--- Soft (khayzur or wet dates)	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0804 10 30	--- Hard (chhohara or kharek)	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0804 10 90	--- Other	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0804 20	- Figs:										
0804 20 10	--- Fresh	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0804 20 90	--- Other	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0804 30 00	- Pineapples	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0804 40 00	- Avocados	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0804 50	- Guavas, mangoes and mangosteens										
0804 50 10	--- Guavas, fresh or dried	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0804 50 20	--- Mangoes, fresh	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0804 50 30	--- Mangoes, sliced dried	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0804 50 40	--- Mango pulp	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0804 50 90	--- Other	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0805	Citrus fruit, fresh or dried										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
0805 10 00	- Oranges	kg.	40.00	30.00	30	4	0	0.90	36.136	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 16</i>
0805 20 00	- Mandarins (including tangerines and satsumas) Clementines, wilkings and similar citrus hybrids	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0805 40 00	- Grapefruit, including pomelos	kg.	25.00	25.00	15	4	0	0.00	30.000	Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004; Sl. No. 1</i>
0805 50 00	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	kg.	40.00	30.00	30	4	0	0.90	36.136	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 16</i>
0805 90 00	- Other	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0806	Grapes, fresh or dried										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
0806 10 00	- Fresh	kg.	40.00	30.00	30	4	0	0.90	36.136	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 16</i>
0806 20	- Dried:										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 481; Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004; Sl. No. 1</i>

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0811 20 10	--- Containing added sugar	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0811 20 20	--- Not containing added sugar	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0811 20 90	--- Other	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0811 90	- Other:										
0811 90 10	--- Containing added sugar	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0811 90 90	--- Other	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0812	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.	30.00	30.00	20	4	0	0.90	36.136	Free	
0812 90	- Other										
0812 90 10	--- Mango slices in brine	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0812 90 90	--- Other	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0813	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.	30.00	30.00	20	4	0	0.90	36.136	Free	
0813 20 00	- Prunes	kg.	25.00	25.00	15	4	0	0.00	30.000	Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004</i>
0813 30 00	- Apples	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0813 40	- Other fruit:										
0813 40 10	--- Tamarind dried	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0813 40 20	--- Singoda whole (water nut)	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0813 40 90	--- Other	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0813 50	- Mixtures of nuts or dried fruits of this Chapter:										
0813 50 10	--- Mixtures of nuts	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0813 50 20	--- Mixtures of dried fruit	kg.	30.00	30.00	20	4	0	0.90	36.136	Free	
0814	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.	30.00	30.00	20	4	0	0.90	36.136	Free	

Import Licensing Notes

(1) Goods in this Chapter will also be subject to the provisions of CITES (Convention on International Trade in Endangered Species of Wild Fauna and Flora).

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.