

Customs Tariff Act 1975

Chapter 8 - Edible Fruit and Nuts; Peel of Citrus Fruit or Melons

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 1 [for example], by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate);
 - (b) to improve or maintain their appearance 1 [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.

Tariff Item	-	Description of goods	Unit	
	-	-		
(1)	-	(2)	(3)	
0801	-	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled	-	
-	-	Coconuts:	-	
0801 11 00	--	Desiccated	kg.	7
0801 19	--	Other:	-	
0801 19 10	---	Fresh	kg.	7
0801 19 20	---	Dried	kg.	7
0801 19 90	---	Other	kg.	7
-	-	Brazil nuts:	-	
0801 21 00	--	In shell	kg.	3
0801 22 00	--	Shelled	kg.	3
-	-	Cashew nuts:	--	
0801 31 00	--	In shell	kg.	3
0801 32	--	shelled:	-	
0801 32 10	---	Cashew kernel, broken	kg.	3
0801 32 20	---	Cashew kernel, whole	kg.	3
0801 32 90	---	Other	kg.	3

0802	-	Other nuts, fresh or dried, whether or not shelled or peeled	-	
-	-	Almonds:	-	
0802 11 00	--	In shell	kg.	Rs.3
0802 12 00	--	Shelled	kg.	Rs.
-	-	Hazelnuts or filberts (Corylus spp.):	-	
0802 21 00	--	In shell	kg.	3
0802 22 00	--	Shelled	kg.	3
-	-	Walnuts:	-	
0802 31 00	--	In shell	kg.	3
0802 32 00	--	Shelled	kg.	3
0802 40 00	-	Chestnuts (Castanea spp.)	kg.	3
0802 50 00	-	Pistachios	kg.	3
2 [0802 60 00	--	Macadamia nuts	kg.	3
0802 90	-	Other:	-	
-	---	Betel nuts:	-	
0802 90 11	----	Whole	kg.	1
0802 90 12	----	Split	kg.	1
0802 90 13	----	Ground	kg.	1
0802 90 19	---	Other	kg.	1
0802 90 90	---	Other	kg.	1
0803 00 00	--	Bananas, including plantains, fresh or dried	kg.	3
0804	-	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried	-	
0804 10	-	Dates:	-	
0804 10 10	---	Fresh (excluding wet dates)	kg.	3
0804 10 20	---	Soft (khayzur or wet dates)	kg.	3
0804 10 30	---	Hard (chhohara or kharek)	kg.	3
0804 10 90	---	Other	kg.	3
0804 20	-	Figs:	-	
0804 20 10	---	Fresh	kg.	3
0804 20 90	---	Other	kg.	3
0804 30 00	-	Pineapples	kg.	3
0804 40 00	-	Avocados	kg.	3
0804 50	-	Guavas, mangoes and mangosteens:	-	
0804 50 10	---	Guavas, fresh or dried	kg.	3
0804 50 20	---	Mangoes, fresh	kg.	3
0804 50 30	---	Mangoes, sliced dried	kg.	3
0804 50 40	---	Mango pulp	kg.	3
0804 50 90	---	Other	kg.	3
0805	--	Citrus fruit, fresh or dried	-	

0805 10 00	--	Oranges	kg.	4
0805 20 00	--	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	kg.	3
0805 40 00	-	3 [Grape fruit, including pomelos]	kg.	2
0805 50 00	-	Lemon (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	kg.	4
0805 90 00	-	Other	kg.	3
0806	-	Grapes, fresh or dried	-	
0806 10 00	-	Fresh	kg.	4
0806 20	-	Dried:	-	
0806 20 10	---	Raisins	kg.	10
0806 20 90	---	Other	kg.	10
0807	-	Melons (including watermelons) and papaws (papayas), fresh	-	
	-	Melons (including watermelons):	-	
0807 11 00	--	Water melons	kg.	3
0807 19 00	--	Other	kg.	3
0807 20 00	-	Papaws (papayas)	kg.	3
0808	-	Apples, pears and quinces, fresh	-	
0808 10 00	-	Apples	kg.	5
0808 20 00	-	Pears and quinces	kg.	3
0809	-	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh	-	
0809 10 00	-	Apricots	kg.	3
0809 20 00	-	Cheries	kg.	3
0809 30 00	-	Peaches, including nectarine	kg.	3
0809 40 00	-	Plums and sloes	kg.	2
0810	-	Other fruit, fresh	-	
0810 10 00	-	Strawberries	-	
0810 20 00	-	Raspberries, balckberries, mulberries and loganberries	kg.	3
5 [***]	-	-	-	-
0810 40 00	-	Cranberries, bilberries and other fruits of the genus Vaccinium	kg.	3
0810 50 00	-	Kiwi fruit	kg.	3
0810 60 00	-	Durians	kg.	3
0810 90	-	Other:	-	
0810 90 10	---	Pomegranates	kg.	3
0810 90 20	---	Tamarind, fresh	kg.	3
0810 90 30	---	Sapota (chico)	kg.	3
0810 90 40	---	Custard-apple (Ata)	kg.	3
0810 90 50	---	Bore	kg.	3
0810 90 60	---	Lichi	kg.	3

0810 90 90	---	Other	kg.	3
0811	-	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	-	Strawberries:	-	
0811 10 10	---	Containing added sugar	kg.	3
0811 10 20	---	Not containing added sugar	kg.	3
0811 10 90	---	Other	kg.	3
0811 20	-	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	-	
0811 20 10	---	Containing added sugar	kg.	3
0811 20 20	---	Not containing added sugar	kg.	3
0811 20 90	---	Other	kg.	3
0811 90	-	Other:	-	
0811 90 10	---	Containing added sugar	kg.	3
0811 90 90	---	Other	kg.	3
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.	3
0812 90	-	Other:	-	
0812 90 10	---	Mango slices in brine	kg.	3
0812 90 90	---	Other	kg.	3
0813	-	Fruits, dried, other than that of headings mixtures of nuts or dried fruits of this Chapter	-	
0813 10 00	-	Apricots	kg.	3
0813 20 00	-	Prunes	kg.	2
0813 30 00	-	Apples	kg.	3
0813 40	-	Other fruit:	-	
0813 40 10	---	Tamarind, dried	kg.	3
0813 40 20	---	Singoda whole (water nut)	kg.	3
0813 40 90	---	Other	kg.	3
0813 50	-	Mixtures of nuts or dried fruits of this Chapter:	-	
0813 50 10	---	Mixtures of nuts	kg.	3
0813 50 20	---	Mixtures of dried fruits	kg.	3
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.	3

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1. Substituted for the words "e.g." by The Finance Act, 2006, w.e.f. 1.1.2007.
 2. Inserted by The Finance Act, 2006, w.e.f. 1.1.2007, after Tariff item 0802 50 00.
 3. Substituted for the words "Grape fruit" by The Finance Act, 2006, w.e.f. 1.1.2007.

4. Vide Notification No. 15/2005, Cus., dated 1.3.2005.

5. Omitted by The Finance Act, 2006, w.e.f. 1.1.2007. Before omission the entry read as

"0810 30 00	-	Black, white or red currants and gooseberries	kg.	3
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