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 correspon-ding 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.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Prefer-ential Areas
(1)		(2)	(3)	(4)	(5)
0801		**COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED**			
	-	*Coconuts :*			
0801 11 00	--	Desiccated	kg.	70%	60%
0801 12	--	*In the inner shell (endocarp) :*			
0801 12 10	---	Fresh	kg.	70%	60%
0801 12 20	---	Dried	kg.	70%	60%
0801 12 90	---	Other	kg.	70%	60%
0801 19	--	*Other:*			
0801 19 10	---	Fresh	kg.	70%	60%
0801 19 20	---	Dried	kg.	70%	60%
0801 19 90	---	Other	kg.	70%	60%
	-	*Brazil nuts :*			
0801 21 00	--	In shell	kg.	30%	20%
0801 22 00	--	Shelled	kg.	30%	20%
	-	*Cashew nuts :*			
0801 31 00	--	In shell	kg.	30%	Free
0801 32	--	*Shelled :*			
0801 32 10	---	Cashew kernel, broken	kg.	30%	20%
0801 32 20	---	Cashew kernel, whole	kg.	30%	20%
0801 32 90	---	Other	kg.	30%	20%

(1)		(2)	(3)	(4)	(5)
0802		**Other Nuts, Fresh Or Dried, Whether Or Not Shelled Or Peeled**			
	-	*Almonds:*			
0802 11 00	--	In shell	kg.	Rs. 42 per kg.	Rs. 30 per kg.
0802 12 00	--	Shelled	kg.	Rs. 120 per kg.	Rs. 95 per kg.
	-	*Hazelnuts or filberts (Corylus spp.):*			
0802 21 00	--	In shell	kg.	30%	20%
0802 22 00	--	Shelled	kg.	30%	20%
	-	*Walnuts :*			
0802 31 00	--	In shell	kg.	120%	20%
0802 32 00	--	Shelled	kg.	100%	20%
	-	Chestnuts *(Castanea spp.)*			
0802 41 00	--	In shell	kg.	30%	20%
0802 42 00	--	Shelled	kg.	30%	20%
	-	Pistachios :			
0802 51 00	--	In shell	kg.	30%	20%
0802 52 00	--	Shelled	kg.	30%	20%
	-	Macadamia nuts :			
0802 61 00	--	In shell	kg.	30%	20%
0802 62 00	--	Shelled	kg.	30%	20%
0802 70 00	-	Kola nuts (Cola Spp.)	kg.	30%	20%
0802 80	-	Areca nuts :			
0802 80 10	---	Whole	kg.	100%	90%
0802 80 20	---	Split	kg.	100%	90%
0802 80 30	---	Ground	kg.	100%	90%
0802 80 90	---	Other	kg.	100%	90%
0802 90 00	-	Other	kg.	100%	90%
0803		**Bananas, including plantains, fresh or dried**			
0803 10	-	Plantains			
0803 10 10	---	Curry plantain	kg.	30%	20%
0803 10 90	---	Other	kg.	30%	20%
0803 90	-	Other :			
0803 90 10	---	Bananas, Fresh	kg.	30%	20%
0803 90 90	---	Other	kg.	30%	20%
0804		**Dates, figs, pineapples, avocados, guavas, mangoes, and mangosteens, fresh or dried**			
0804 10	-	*Dates :*			
0804 10 10	---	Fresh *(excluding wet dates)*	kg.	30%	20%
0804 10 20	---	Soft *(khayzur or wet dates)*	kg.	30%	20%
0804 10 30	---	Hard *(chhohara or kharek)*	kg.	30%	20%

(1)		(2)	(3)	(4)	(5)
0804 10 90	---	Other	kg.	30%	20%
0804 20	-	*Figs :*			
0804 20 10	---	Fresh	kg.	30%	20%
0804 20 90	---	Other	kg.	30%	20%
0804 30 00	-	Pineapples	kg.	30%	20%
0804 40 00	-	Avocados	kg.	30%	20%
0804 50	-	*Guavas, mangoes and mangosteens:*			
0804 50 10	---	Guavas, fresh or dried	kg.	30%	20%
	---	Mangoes, fresh:			
0804 50 21	----	Alphonso (Hapus)	kg.	30%	20%
0804 50 22	----	Banganapalli	kg.	30%	20%
0804 50 23	----	Chausa	kg.	30%	20%
0804 50 24	----	Dasheri	kg.	30%	20%
0804 50 25	----	Langda	kg.	30%	20%
0804 50 26	----	Kesar	kg.	30%	20%
0804 50 27	----	Totapuri	kg.	30%	20%
0804 50 28	----	Mallika	kg.	30%	20%
0804 50 29	----	Other	kg.	30%	20%
0804 50 30	---	Mangoes, sliced dried	kg.	30%	20%
0804 50 40	---	Mango pulp	kg.	30%	20%
0804 50 90	---	Other	kg.	30%	20%
0805		**CITRUS FRUIT, FRESH OR DRIED**			
0805 10 00	-	Oranges	kg.	40%	30%
	-	*Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:*			
0805 21 00	--	Mandarins (including tangerines and satsumas)	kg.	30%	-
0805 22 00	--	Clementines	kg.	30%	-
0805 29 00	--	Other	kg.	30%	-
0805 40 00	-	Grapefruit, including pomelos	kg.	25%	15%
0805 50 00	-	Lemon *(Citrus limon, Citrus limonum)* and limes *(Citrus aurantifolia, Citrus latifolia)*	kg.	40%	30%
0805 90 00	-	Other	kg.	30%	20%
0806		**GRAPES, FRESH OR DRIED**			
0806 10 00	-	Fresh	kg.	40%	30%
0806 20	-	*Dried :*			
0806 20 10	---	Raisins	kg.	105%	95%
0806 20 90	---	Other	kg.	105%	95%
0807		**MELONS (INCLUDING WATERMELONS) AND PAPAWS (PAPAYAS), FRESH**			
	-	*Melons (including watermelons) :*			
0807 11 00	--	Water melons	kg.	30%	20%
0807 19	--	Other:			

(1)		(2)	(3)	(4)	(5)
0807 19 10	---	Musk melons	kg.	30%	20%
0807 19 90	---	Other	kg.	30%	20%
0807 20 00	-	Papaws *(papayas)*	kg.	30%	20%
0808		**APPLES, PEARS AND QUINCES, FRESH**			
0808 10 00	-	Apples	kg.	75%	40%
0808 30 00	-	Pears	kg.	35%	25%
0808 40 00	-	Quinces	kg.	35%	25%
0809		**APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH**			
0809 10 00	-	Apricots	kg.	30%	20%
	-	Cherries:			
0809 21 00	--	Sour cherries (Prunus cerasus)	kg.	30%	20%
0809 29 00	--	Other	kg.	30%	20%
0809 30 00	-	Peaches, including nectarine	kg.	30%	20%
0809 40 00	-	Plums and sloes	kg.	25%	15%
0810		**OTHER FRUIT, FRESH**			
0810 10 00	-	Strawberries	kg.	30%	20%
0810 20 00	-	Raspberries, blackberries, mulberries and loganberries	kg.	30%	20%
0810 30 00	-	Black, white or red currants and gooseberries	kg.	30%	20%
0810 40 00	-	Cranberries, bilberries and other fruits of the genus *Vaccinium*	kg.	30%	20%
0810 50 00	-	Kiwi fruit	kg.	30%	20%
0810 60 00	-	Durians	kg.	30%	20%
0810 70 00	-	Persimmons	kg.	30%	20%
0810 90	-	*Other :*			
0810 90 10	---	Pomegranates	kg.	30%	20%
0810 90 20	---	Tamarind, fresh	kg.	30%	20%
0810 90 30	---	Sapota *(chico)*	kg.	30%	20%
0810 90 40	---	Custard-apple *(Ata)*	kg.	30%	20%
0810 90 50	---	Bore	kg.	30%	20%
0810 90 60	---	Lichi	kg.	30%	20%
0810 90 90	---	Other	kg.	30%	20%
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.	30%	20%
0811 10 20	---	Not containing added sugar	kg.	30%	20%
0811 10 90	---	Other	kg.	30%	20%

(1)		(2)	(3)	(4)	(5)
0811 20	-	*Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries :*			
0811 20 10	---	Containing added sugar	kg.	30%	20%
0811 20 20	---	Not containing added sugar	kg.	30%	20%
0811 20 90	---	Other	kg.	30%	20%
0811 90	-	*Other :*			
0811 90 10	---	Containing added sugar	kg.	30%	20%
0811 90 90	---	Other	kg.	30%	20%
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%	20%
0812 90	-	*Other :*			
0812 90 10	---	Mango slices in brine	kg.	30%	20%
0812 90 90	---	Other	kg.	30%	20%
0813		**FRUIT, DRIED, OTHER THAN THAT OF HEADINGS 0801 TO 0806; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER**			
0813 10 00	-	Apricots	kg.	30%	20%
0813 20 00	-	Prunes	kg.	25%	15%
0813 30 00	-	Apples	kg.	30%	20%
0813 40	-	*Other fruit:*			
0813 40 10	---	Tamarind, dried	kg.	30%	20%
0813 40 20	---	Singoda whole (water nut)	kg.	30%	20%
0813 40 90	---	Other	kg.	30%	20%
0813 50	-	*Mixtures of nuts or dried fruits of this Chapter:*			
0813 50 10	---	Mixtures of nuts	kg.	30%	20%
0813 50 20	---	Mixtures of dried fruits	kg.	30%	20%
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.	30%	20%

Exemption to specified goods falling under Chapter 8,9 &15:
[Notfn. No.2/07-Cus., dt.5.1.2007]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table given below and falling under the Heading, or Tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as specified in the corresponding entry in column (2) of the said Table, from so much of the duty of customs leviable thereon, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table, subject to the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (5) of the said Table.

Explanation:- For the purposes of this notification, the rate specified in column (4) is ad valorem rate.

Table

S.No.	Heading or tariff item	Description of goods	Rate	Condition
(1)	(2)	(3)	(4)	(5)
1	0801 11 00	Desiccated Coconut upto an aggregate quantity of five hundred metric tonnes of total imports of such goods in a financial year.	30%	1
2	0904	Pepper upto an aggregate quantity of two thousand five hundred metric tonnes of total imports of such goods in a financial year.	Nil	1 and 2
3	1516, 1517 or 1518	Vanaspati, bakery shortening and margarine upto an aggregate quantity of two lakh and fifty thousand metric tonnes of total imports of such goods in a financial year.	Nil	1 and 2

ANNEXURE

Conditions

1 The importer proves to the satisfaction of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, that the goods in respect of which the benefit of this exemption is claimed are of the origin of Democratic Socialist Republic of Sri Lanka in accordance with the Customs Tariff (Determination of Origin under the Free Trade Agreement between the Democratic Socialist Republic of Sri Lanka and the Republic of India) Rules, 2000 published in the notification of Government of India in the Ministry of Finance (Department of Revenue), No. 19/ 2000-Customs (N.T.), dated the 1st March,2000.

2 The quantum of imports, during the period from the 1st day of April, 2006 to the date of issue of this notification, shall be included for the purposes of computing the aggregate quantity of imports into India, for the financial year 2006-07.