

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	S C L			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG						
	0801.21.90	--- Other	kg								Free				20.0%	20%	18%	Ex		40% or Rs.330/ = per kg	24% or Rs.88/= per kg		2.5%			
	0801.22	-- Shelled	kg								Free				20.0%	20%	18%	Ex		40% or Rs.330/ = per kg	24% or Rs.88/= per kg		2.5%			
		-- Cashew nuts :																								
		-- In shell :																								
	0801.31.10	--- Fresh	kg	L							Free				20%	18%	Ex			10%				2.5%		
	0801.31.90	--- Other	kg	L							Free				20%	18%	Ex			10%				2.5%		
	0801.32	-- Shelled	kg	L							Free				20%	18%	Ex			25% or Rs.180/ = per kg				2.5%		
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.																								
		- Almonds :																								
		-- In shell :																								
	0802.11.10	--- Fresh	kg								Free			5%	20.0%	20%	18%	10%	6%	10%	Free				2.5%	
	0802.11.90	--- Other	kg								Free			5%	20.0%	20%	18%	10%	6%	25% or Rs.180/ = per kg	24% or Rs.88/= per kg			2.5%		
	0802.12	-- Shelled	kg								Free			5%	20.0%	20%	18%	10%	6%	25% or Rs.180/ = per kg	24% or Rs.88/= per kg			2.5%		
		- Hazelnuts or filberts (<i>Corylus spp.</i>) :																								
		-- In shell :																								
	0802.21.10	--- Fresh	kg								Free			5%	20.0%	20%	18%	Ex		10%	24% or Rs.88/= per kg				2.5%	
	0802.21.90	--- Other	kg								Free			5%	20.0%	20%	18%	Ex		25% or Rs.180/ = per kg	24% or Rs.88/= per kg				2.5%	
	0802.22	-- Shelled	kg								Free				20.0%	20%	18%	Ex		10%	24% or Rs.88/= per kg				2.5%	
		- Walnuts :																								
		-- In shell :																								
	0802.31.10	--- Fresh	kg								Free			5%	20.0%	20%	18%	Ex		10%	24% or Rs.88/= per kg				2.5%	
	0802.31.90	--- Other	kg								Free			5%	20.0%	20%	18%	Ex		25% or Rs.180/ = per kg	24% or Rs.88/= per kg				2.5%	
	0802.32	-- Shelled	kg								Free				20.0%	20%	18%	Ex		10%	24% or Rs.88/= per kg				2.5%	
		- Chestnuts (<i>Castanea spp.</i>) :																								
	0802.41	-- In shell	kg								Free			5%	20.0%	20%	18%	Ex		10%	24% or Rs.88/= per kg				2.5%	
	0802.42	-- Shelled	kg								Free			5%	20.0%	20%	18%	Ex		10%	24% or Rs.88/= per kg				2.5%	
		- Pistachios :																								
	0802.51	-- In shell	kg								Free			5%	20.0%	20%	18%	10%	6%	10%	24% or Rs.88/= per kg				2.5%	

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						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	Gen	SG				Gen	SG
	0802.52	--	Shelled	kg							Free			5%	20.0%	20%	18%	10%	6%	10%	24% or Rs.88/= per kg		2.5%	
		-	Macadamia nuts :																					
	0802.61	--	In shell	kg							Free			5%	20.0%	20%	18%	Ex		10%	Free		2.5%	
	0802.62	--	Shelled	kg							Free			5%	20.0%	20%	18%	10%	6%	10%	24% or Rs.88/= per kg		2.5%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG						
	0802.70	- Kola nuts (<i>Cola spp.</i>)	kg								Free				20.0%	20%	18%	Ex		10%	24% or Rs.88/= per kg		2.5%			
	0802.80.10	- Areca nuts : --- Fresh (not shelled or peeled)	kg	L							Free					20%	18%	Ex		40% or Rs.320/ = per kg			2.5%			
	0802.80.90	--- Other	kg	L							Free					20%	18%	Ex		40% or Rs.320/ = per kg			2.5%			
	0802.90.00	- Other :																								
		-- Pine nuts, in shell :																						2.5%		
	0802.91.10	--- Fresh	kg								Free					20%	18%	Ex		10%				2.5%		
	0802.91.90	--- Other	kg								Free					20%	18%	Ex		10%				2.5%		
	0802.92	-- Pine nuts, shelled	kg								Free					20%	18%	Ex		10%				2.5%		
	0802.99	-- Other :																							2.5%	
	0802.99.10	--- Fresh (not shelled or peeled)	kg								Free					20%	18%	Ex		10%				2.5%		
	0802.99.90	--- Other	kg								Free					20%	18%	Ex		10%				2.5%		
08.03		Bananas, including plantains, fresh or dried.																								
	0803.10	- Plantains																								
	0803.10.10	--- Fresh	kg													20%	18%	Ex		40% or Rs.340/ = per kg				2.5%		
	0803.10.90	--- Other	kg													20%	18%	Ex		40% or Rs.340/ = per kg				2.5%		
	0803.90	- Other																								
	0803.90.10	--- Fresh	kg													20%	18%	Ex		40% or Rs.340/ = per kg				2.5%		
	0803.90.90	--- Other	kg													20%	18%	Ex		25% or Rs.200/ = per kg				2.5%		
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangoosteens, fresh or dried.																								
		- Dates :																								
	0804.10.10	--- Fresh	kg							Free	Free	5% or Rs.20/= per kg	4.5% or Rs.20/= per kg	15% or Rs.90/= per kg	18%	Ex			0%					2.5%	*	
	0804.10.20	--- Dried	kg							Free	Free	5% or Rs.20/= per kg	4.5% or Rs.20/= per kg	15% or Rs.120/ = per kg	18%	Ex			0%					2.5%	*	
		- Figs :																								
	0804.20.10	--- Fresh	kg							Free		7.5%	5%	20.0%	20%	18%	Ex			40% or Rs.340/ = per kg	24% or Rs.96/= per kg			2.5%		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG					
08.05		Citrus fruit, fresh or dried (+).																							
		- Oranges :																							
	0805.10.10	--- Fresh	kg							Free	17%	5%	5%		20%	18%	Ex		10%				2.5%		
	0805.10.20	--- Dried	kg							Free	17%	5%	5%		20%	18%	Ex		30% or Rs.340/ = per kg				2.5%	*	
		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :																							
		-- Mandarins (including tangerines and satsumas) :																							
	0805.21.10	--- Fresh	kg							Free	17% or Rs. 142/- per kg	5% or Rs.50/- per kg	5% or Rs.50/- per kg	20.0%	20% or Rs. 200/- per kg	18%	10%	6%	Rs.20/= per kg	Rs.24/= per kg			2.5%		
	0805.21.20	--- Dried	kg							Free	17% or Rs. 142/- per kg	5% or Rs.30/- per kg	5% or Rs.30/- per kg		20% or Rs.120/- per kg	18%	Ex		40% or Rs.340/ = per kg				2.5%		
		-- Clementines :																							
	0805.22.10	--- Fresh	kg							Free	17%	5%	5%	20.0%	20%	18%	Ex		Rs.20/= per kg	Rs.24/= per kg			2.5%	*	
	0805.22.20	--- Dried	kg							Free	17%	5%	5%		20%	18%	Ex		40% or Rs.340/ = per kg				2.5%	*	
		-- Other :																							
	0805.29.10	--- Fresh	kg							Free	17%	5%	5%	20.0%	20%	18%	Ex		Rs.20/= per kg	Rs.24/= per kg			2.5%	*	
	0805.29.20	--- Dried	kg							Free	17%	5%	5%		20%	18%	Ex		40% or Rs.340/ = per kg				2.5%	*	
		- Grapefruit and pomelos :																							
	0805.40.10	--- Fresh	kg							Free					20%	18%	Ex		40% or Rs.340/ = per kg				2.5%	*	
	0805.40.20	--- Dried	kg							Free					20%	18%	Ex		40% or Rs.340/ = per kg				2.5%	*	
		- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) :																							
	0805.50.10	--- Fresh	kg												20%	18%	Ex		40% or Rs.340/ = per kg				2.5%	*	
	0805.50.20	--- Dried	kg												20%	18%	Ex		40% or Rs.340/ = per kg				2.5%	*	
		- Other :																							

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					AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	Gen	SG	Gen				SG
	0805.90.10	--- Fresh	kg								Free				20%	18%	Ex		40% or Rs.340/ = per kg		2.5%	*	
	0805.90.20	--- Dried	kg								Free				20%	18%	Ex		40% or Rs.340/ = per kg		2.5%	*	
08.06		Grapes, fresh or dried.																					
	0806.10	- Fresh	kg				17.50%				17%				20%	18%	10%		10%		2.5%	*	
	0806.20	- Dried	kg								Free			20% or Rs.110/ = per kg	18%	Ex		10% or Rs.55/= per kg		2.5%	*		
08.07		Melons (including watermelons) and papaws (papayas), fresh.																					
		- Melons (including watermelons) :																					
	0807.11	-- Watermelons	kg											20%	18%	Ex		40% or Rs.340/ = per kg		2.5%			
	0807.19	-- Other	kg											20%	18%	Ex		40% or Rs.340/ = per kg		2.5%			
	0807.20	- Papaws (papayas)	kg											20%	18%	Ex		40% or Rs.340/ = per kg		2.5%			
08.08		Apples, pears and quinces, fresh.																					
	0808.10	- Apples	kg				17.50%			Free	17%	5%	Free		20%	18%	Ex		10%		2.5%	*	
	0808.30	- Pears	kg							Free		5% or Rs.30/= per kg	5% or Rs.30/= per kg	20% or Rs.110/ = per kg	18%	Ex		10% or Rs.55/= per kg		2.5%	*		
	0808.40	- Quinces	kg							Free		5% or Rs.30/= per kg	5% or Rs.30/= per kg	20% or Rs.110/ = per kg	18%	Ex		10% or Rs.55/= per kg		2.5%	*		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	Gen	SG						
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.																								
	0809.10	- Apricots	kg							Free				5%		20%	18%	Ex		40% or Rs.340/ = per kg				2.5%	*	
		- Cherries:																								
	0809.21	-- Sour cherries (<i>Prunus cerasus</i>)	kg							Free				5%		20%	18%	Ex		40% or Rs.340/ = per kg	24% or Rs.96/= per kg			2.5%	*	
	0809.29	-- Other	kg							Free				5%		20%	18%	Ex		40% or Rs.340/ = per kg	24% or Rs.96/= per kg			2.5%	*	
	0809.30	- Peaches, including nectarines	kg							Free				5%		20%	18%	Ex		40% or Rs.340/ = per kg	24% or Rs.96/= per kg			2.5%	*	
	0809.40	- Plums and sloes	kg							Free					20% or Rs.110/ = per kg	18%	Ex		10% or Rs.55/= per kg	Free			2.5%	*		
08.10		Other fruit, fresh.																								
	0810.10	- Strawberries	kg													20%	18%	Ex		40% or Rs.340/ = per kg				2.5%		
	0810.20	- Raspberries, blackberries, mulberries and loganberries	kg							Free						20%	18%	Ex		10%	24% or Rs.96/= per kg			2.5%		
	0810.30	- Black, white or red currants and gooseberries	kg							Free						20%	18%	Ex		10%	24% or Rs.96/= per kg			2.5%		
	0810.40	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg							Free		7.5%	5%			20%	18%	Ex		10%	24% or Rs.96/= per kg			2.5%		
	0810.50	- Kiwifruit	kg						Free	Free		5% or Rs.30/= per kg	5% or Rs.30/= per kg		20% or Rs.110/ = per kg	18%	Ex		10% or Rs.55/= per kg	Free			2.5%	*		
	0810.60	- Durians	kg													20%	18%	Ex		40% or Rs.340/ = per kg			2.5%			
	0810.70	- Persimmons	kg							Free						20%	18%	Ex		10%	24% or Rs.96/= per kg			2.5%		
		- Other :																								
	0810.90.10	--- Cocoa nuts, raw	kg							Free						20%	18%	Ex		40% or Rs.240/ = per kg	24% or Rs.96/= per kg			2.5%		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	Gen	SG	Gen				SG	
	0810.90.90	--- Other	kg								Free					20%	18%	10%	6%	10% or Rs.55/= per kg	Free		2.5%	*
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	- Strawberries	kg													20%	18%	10%		40% or Rs.240/ = per kg			2.5%	
	0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg								Free					20%	18%	10%		40% or Rs.240/ = per kg			2.5%	
	0811.90	- Other	kg								Free					20%	18%	Ex		40% or Rs.230/ = per kg			2.5%	
08.12		Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption.																						
	0812.10	- Cherries	kg								Free					20%	18%	Ex		10%			2.5%	
	0812.90	- Other	kg		18.0%					Free	Free		5%	5%		20%	18%	Ex		40% or Rs.240/ = per kg	24% or Rs.96/=		2.5%	
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.																						
	0813.10	- Apricots	kg								Free					20%	18%	10%	6%	10%	24% or Rs.96/=		2.5%	
	0813.20	- Prunes	kg								Free					20%	18%	10%	6%	10%	24% or Rs.96/=		2.5%	
	0813.30	- Apples	kg								Free		5%	5%		20%	18%	10%	6%	10%	24% or Rs.96/=		2.5%	
		- Other fruit :																						
	0813.40.10	--- Tamarind	kg	L												20%	18%	Ex		25% or Rs.275/ = per kg			2.5%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	Gen	SG	Gen				SG
	0813.40.90	--- Other	kg												20%	18%	10%		40% or Rs.260/ = per kg			2.5%	
	0813.50	- Mixtures of nuts or dried fruits of this Chapter	kg							Free					20%	18%	10%		40% or Rs.210/ = per kg			2.5%	
08.14	0814.00	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							Free					20%	18%	10%		40% or Rs.250/ = per kg			2.5%	

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