

CHAPTER 08
EDIBLE FRUITS AND NUTS; PEEL OF CITRUS FRUIT OR MELON

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 (eg by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - (b) To improve or maintain their appearance (eg 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	SU	ID	VAT	LVY	EXC
08.01	Coconuts, brazil nuts and cashew nuts, fresh or dried					
0801.1100.00	Desiccated Coconuts		20	5		
0801.1200.00	Coconuts In the inner shell (endocarp)		20	5		
0801.1900.00	Other coconuts, fresh or dried, whether or not shelled or peeled		20	5		
0801.2100.00	Brazil nuts In shell		20	5		
0801.2200.00	Brazil nuts Shelled		20	5		
0801.3100.00	Cashew nuts In shell		20	5		
0801.3200.00	Cashew nuts Shelled		20	5		
08.02	Other nuts, fresh or dried, nes					
0802.1100.00	Almonds In shell		20	5		
0802.1200.00	Almonds Shelled		20	5		
0802.2100.00	Almonds In shell		20	5		
0802.2200.00	Almonds Shelled		20	5		
0802.3100.00	Walnuts In shell		20	5		
0802.3200.00	Walnuts Shelled		20	5		
0802.4100.00	.) In shell		20	5		
0802.4200.00	.) Shelled		20	5		
0802.5100.00	Pistachios In shell		20	5		
0802.5200.00	Pistachios Shelled		20	5		
0802.6100.00	Macadamia nuts In shell		20	5		
0802.6200.00	Macadamia nuts Shelled		20	5		
0802.7000.00	.)		20	5		
0802.8000.00	Areca nuts		20	5		
0802.9000.00	.		20	5		
08.03	Bananas, including plantains, fresh or dried					
0803.1010.00	Fresh Plantains		20			
0803.1020.00	Dried Plantains		20			
0803.9010.00	Other Fresh Bananas excluding plantain		20			
0803.9020.00	Other dried Bananas excluding plantain		20			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
08.04	Dates, figs, pineapples...etc, fresh or dried					
0804.1000.00	Dates fresh or dried		5			
0804.2000.00	Figs fresh or dried		20			
0804.3000.00	Pineapples fresh or dried		20			
0804.4000.00	Avocados fresh or dried		20			
0804.5010.00	Mangoes fresh or dried		20			
0804.5090.00	.		20			
08.05	Citrus fruit, fresh or dried					
0805.1000.00	Oranges fresh or dried		20			
0805.2000.00	.		20			
0805.4000.00	Grapefruit, including pomelos		20			
0805.5000.00	.		20			
0805.9000.00	Other citrus fruit, fresh or dried		20			
08.06	Grapes, fresh or dried					
0806.1000.00	Fresh grape		20			
0806.2000.00	Dried grape		20			
08.07	Melons and papaws, fresh					
0807.1100.00	Watermelons		20			
0807.1900.00	Other melons excluding watermelons		20			
0807.2000.00	Papaws (papayas)		20			
08.08	Apples, pears and quinces, fresh					
0808.1000.00	Apples		20			
0808.3000.00	Pears		20			
0808.4000.00	Quinces		20			
08.09	Apricots, cherries, peaches, plums and sloes, fresh					
0809.1000.00	Apricots		20			
0809.2100.00	Sour cherries (Prunus cerasus)		20			
0809.2900.00	Other Cherries, excluding sour cherries		20			
0809.3000.00	Peaches, including nectarines		20			
0809.4000.00	Plums and sloes		20			
08.10	Other fruit, fresh, nes					
0810.1000.00	fresh Strawberries		20			
0810.2000.00	fresh Raspberries, blackberries, mulberries and loganberries		20			
0810.3000.00	fresh Black, white or red currants and gooseberries		20			
0810.4000.00	fresh Cranberries, bilberries and other fruits of the genus Vaccinium		20			
0810.5000.00	fresh Kiwifruit		20			
0810.6000.00	fresh Durians		20			
0810.7000.00	fresh Persimmons		20			
0810.9000.00	Other fruit not elsewhere specified, fresh		20			
08.11	Fruit and nuts, frozen					
0811.1000.00	Strawberries		20			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
08.11	Fruit and nuts, frozen					
0811.2000.00	Raspberries, blackberries, mulberries, loganberries, currants and gooseberries		20			
0811.9000.00	.		20			
08.12	Fruit and nuts provisionally preserved, not for immediate consumption					
0812.1000.00	Cherries		20			
0812.9000.00	Other fruit and nuts, provisionally preserved but unsuitable for immediate consumption		20			
08.13	Fruit, dried, nes					
0813.1000.00	Apricots		20			
0813.2000.00	Prunes		20			
0813.3000.00	Apples		20			
0813.4010.00	Tamarind		20			
0813.4090.00	.		20			
0813.5000.00	Mixtures of nuts or dried fruits of this Chapter		20			
08.14	Peel of citrus fruit or melons, fresh, frozen, dried...etc.					
0814.0000.00	.		5	5		