

CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

Notes.

1. This Chapter does not cover inedible nuts or fruit.
2. Chilled fruit 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 (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 fruits or dried nuts.
4. Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																	VAT Rates	
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									IV		V
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.																					
	- Coconuts:																					
0801.11.00	- - Desiccated	Kg	30	45	0	6	0	0		0	KH, TH	0	0	0	0	0	0	0	0	0	0	*.5
0801.12.00	- - In the inner shell (endocarp)	Kg	30	45	0	6	0	0		0	KH, TH	0	0	0	0	0	0	0	0	0	0	*.5
0801.19	- - Other:																					
0801.19.10	- - - Young coconut	Kg	30	45	0	6	0	0		0	KH, TH	0	0	0	0	0	0	0	0	0	0	*.5
0801.19.90	- - - Other	Kg	30	45	0	6	0	0		0	KH, TH	0	0	0	0	0	0	0	0	0	0	*.5

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	- Brazil nuts:																					
0801.21.00	-- In shell	Kg	30	45	0	6	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0801.22.00	-- Shelled	Kg	30	45	0	6	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
	- Cashew nuts:																					
0801.31.00	-- In shell	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0801.32.00	-- Shelled	Kg	25	37.5	0	5	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.																					
	- Almonds:																					
0802.11.00	-- In shell	Kg	10	15	0	3	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0802.12	-- Shelled																					
0802.12.10	--- Blanched	Kg	10	15	0	2	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0802.12.90	--- Other	Kg	10	15	0	2	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
	- Hazelnuts or filberts (Corylus spp.):																					
0802.21.00	-- In shell	Kg	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0802.22.00	-- Shelled	Kg	20	30	0	4	4	0		0		0	0	0	0	0	0	0	0	0	0	*.5
	- Walnuts:																					
0802.31.00	-- In shell	Kg	8	12	0	4	0	0		0	KR	0	0	0	0	0	0	0	0	0	0	*.5
0802.32.00	-- Shelled	Kg	30	45	0	30	5	0		0	KR	0	0	0	0	0	0	0	0	0	0	*.5
	- Chestnuts (Castanea spp.)																					
0802.41.00	-- In shell	Kg	30	45	0	6	0	0		0	KR	0	0	0	0	0	0	0	0	0	0	*.5
0802.42.00	-- Shelled	Kg	30	45	0	6	0	0		0	KR	0	0	0	0	0	0	0	0	0	0	*.5
	- Pistachios:																					
0802.51.00	-- In shell	Kg	15	22.5	0	3	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0802.52.00	-- Shelled	Kg	15	22.5	0	3	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
	- Macadamia nuts:																					

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0802.61.00	- - In shell	Kg	30	45	0	6	0	0	0	0	LA	0	0	0	0	0	0	0	0	0	0	*.5
0802.62.00	- - Shelled	Kg	30	45	0	6	0	0	0	0	LA	0	0	0	0	0	0	0	0	0	0	*.5
0802.70.00	- Kola nuts (Cola spp.)	Kg	30	45	0	6	0	0	0	0	LA	0	0	0	0	0	0	0	0	0	0	*.5
0802.80.00	- Areca nuts	Kg	30	45	0	6	0	0	0	0	LA	0	0	0	0	0	0	0	0	0	0	*.5
	- Other																					
0802.91.00	- - Pine nuts, in shell	Kg	30	45	0	6	0	0	0	0	LA, KR	0	0	0	0	0	0	0	0	0	0	*.5
0802.92.00	- - Pine nuts, shelled	Kg	30	45	0	6	0	0	0	0	LA, KR	0	0	0	0	0	0	0	0	0	0	*.5
0802.92.00	- - Other	Kg	30	45	0	6	0	0	0	0	LA, KR	0	0	0	0	0	0	0	0	0	0	*.5
08.03	Bananas, including plantains, fresh or dried.																					
0803.10	- Plantains																					
0803.10.10	- - Fresh	Kg	25	37.5	0	5	0	0	0	0	MM, KR	0	0	0	0	0	0	0	0	0	0	*.5
0803.10.20	- - Dried	Kg	25	37.5	0	5	0	0	0	0	MM, KR	0	0	0	0	0	0	0	0	0	0	*.5
0803.90	- Other:																					
0803.90.10	- - Lady's finger banana	Kg	2.5	37.5	0	5	0	0	0	0	MM, KR	0	0	0	0	0	0	0	0	0	0	*.5
0803.90.20	- - Cavendish banana (Musa acuminata)	Kg	25	37.5	0	5	0	0	0	0	MM, KR	0	0	0	0	0	0	0	0	0	0	*.5
0803.90.30	- - Chestnut banana (hybrid of Musa acuminata an Musa balbisiana, cultiva Berangan)	Kg	25	37.5	0	5	0	0	0	0	MM, KR	0	0	0	0	0	0	0	0	0	0	*.5
0803.90.90	- - Other	Kg	25	37.5	0	5	0	0	0	0	MM, KR	0	0	2.5	0	0	0	0	0	0	0	*.5
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.																					
0804.10.00	- Dates	Kg	30	45	0	6	0	0	0	0	KR	0	0	0	0	0	0	0	0	0	0	*.5
0804.20.00	- Figs	Kg	30	45	0	6	0	0	0	0		0	0	0	0	0	0	0	0	0	0	*.5

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0804.30.00	- Pineapples	Kg	30	45	0	6	0	0	0	0	KH, LA, MM, KR	0	0	0	0	0	0	0	0	0	0	0	*.5
0804.40.00	- Avocados	Kg	15	22.5	0	3	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	*.5
0804.50	- Guavas, mangoes and mangosteens:																						
0804.50.10	- - Guavas	Kg	25	37.5	0	5	0	0	0	0	KH, LA, MM, KR	0	0	0	0	0	0	0	0	0	0	0	*.5
	- - Mangoes																						
0804.50.21	- - - Fresh	Kg	25	37.5	0	5	0	0	0	0	KH, LA, MM, KR	0	0	0	0	0	0	0	0	0	0	0	*.5
0804.50.22	- - - Dried	Kg	25	37.5	0	5	0	0	0	0	KH, LA, MM, KR	0	0	0	0	0	0	0	0	0	0	0	*.5
0804.50.30	- - Mangosteens	Kg	25	37.5	0	5	0	0	0	0	KH, LA, MM, KR	0	0	0	0	0	0	0	0	0	0	0	*.5
08.05	Citrus fruits, fresh or dried																						
0805.10	- Oranges:																						
0805.10.10	- - Fresh	Kg	20	30	0	4	16	0	0	0	KH, LA, KR	0	0	0	0	0	0	0	0	0	0	0	*.5
0805.10.20	- - Dried	Kg	20	30	0	4	16	0	0	0	KH, LA, KR	0	0	0	0	0	0	0	0	0	0	0	*.5
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:																						
0805.21.00	- - Mandarins (including tangerines and satsumas)	Kg	30	45	0	6	16	0	0	0	ID, LA, KR	0	0	0	0	0	0	0	0	0	0	0	*.5

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0805.22.00	- - Clementines	Kg	30	45	0	6	16	0	0	ID, LA, KR	0	0	0	0	0	0	0	0	0	0	0	0	*.5
0805.29.00	- - Other	Kg	30	45	0	6	16	0	0	ID, LA, KR	0	0	0	0	0	0	0	0	0	0	0	0	*.5
0805.40.00	- Grapefruit, including pomelos	Kg	40	60	5	*	16	0	0		0	0	0	0	0	0	0	0	0	0	0	0	*.5
0805.50	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia):																						
0805.50.10	- - Lemons (Citrus limon, Citrus limonum)	Kg	20	30	5	20	16	0	0	LA	0	0	0	0	0	0	0	0	0	0	0	0	*.5
0805.50.20	- - Limes(Citrus aurantifolia, Citrus latifolia)	Kg	20	30	5	20	16	0	0	LA	0	0	0	0	0	0	0	0	0	0	0	0	*.5
0805.90.00	- Other	Kg	40	60	5	*	32	0	0	LA, KR	0	0	0	32	0	0	0	0	0	0	0	0	*.5
08.06	Grapes, fresh or dried.																						
0806.10.00	- Fresh	Kg	8	12	0	5	5	0	0	KR	0	0	0	0	0	0	0	0	0	0	0	0	*.5
0806.20.00	- Dried	Kg	12	18	0	3	3	0	0		0	0	0	0	0	0	0	0	0	0	0	0	*.5
08.07	Melons (including water melons), papaws (papayas), fresh.																						
	- Melons (including water melons):																						
0807.11.00	- - Watermelons	Kg	30	45	0	30	0	0	0	KH, LA, MM	0	0	0	0	0	0	0	0	0	0	0	0	*.5
0807.19.00	- - Other	Kg	30	45	0	30	0	0	0	KH, MM	0	0	0	0	0	0	0	0	0	0	0	0	*.5
0807.20.00	- Papaws (papayas)																						
0807.20.00.10	- - Papaws Mardi backcross solo (betik solo)	Kg	30	45	0	30	0	0	0	LA, KR	0	0	0	0	0	0	0	0	0	0	0	0	*.5
0807.20.00.90	- - Other	Kg	30	45	0	30	5	0	0	LA, KR	0	0	0	0	0	0	0	0	0	0	0	0	*.5

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08.08	Apples, pears and quinces, fresh.																					
0808.10.00	- Apples	Kg	8	12	0	0	5	0		0	KR	0	0	0	0	0	0	0	0	0	0	*.5
0808.30.00	- Pears	Kg	10	15	0	0	0	0		0	KR	0	0	0	0	0	0	0	0	0	0	*.5
0808.40.00	- Quinces	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.																					
0809.10.00	- Apricots	Kg	20	30	0	8	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
	- Cherries:																					
0809.21.00	- - Sour cherries (Prunus cerasus)	Kg	10	15	0	2	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0809.29.00	- - Other	Kg	10	15	0	2	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0809.30.00	- Peaches, including nectarines	Kg	20	30	0	4	0	0		0	KR	0	0	0	0	0	0	0	0	1.8	0	*.5
0809.40	- Plums and sloes:																					
0809.40.10	- - Plums	Kg	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0809.40.20	- - Sloes	Kg	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
08.10	Other fruit, fresh.																					
0810.10.00	- Strawberries	Kg	15	22.5	0	3	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	Kg	15	22.5	0	3	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0810.30.00	- Black, white or red currants and gooseberries	Kg	15	22.5	0	3	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0810.40.00	- Cranberries, bilberries and other fruits of the genus Vaccinium	Kg	15	22.5	0	3	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0810.50.00	- Kiwifruit	Kg	7	10.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0810.60.00	- Durians	Kg	30	45	0	30	0	0		0	MM, KR	0	0	0	0	0	0	0	0	0	0	*.5
0810.70.00	- Persimmons	Kg	25	37.5	0	5	0	0		0	KH, LA, MM	0	0	0	0	0	0	0	0	0	0	*.5

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0810.90	- Other:																						
0810.90.10	-- Longans, Mata Kucing	Kg	25	37.5	0	5	0	0		0	KH, LA, MM, KR	0	0	0	0	0	0	0	0	0	0	0	*.5
0810.90.20	-- Lychees	Kg	30	45	0	30	0	0		0	KH, LA, KR	0	0	0	0	0	0	0	0	0	0	0	*.5
0810.90.30	-- Rambutan	Kg	25	37.5	0	5	0	0		0	KH, LA, MM, KR	0	0	0	0	0	0	0	0	0	0	0	*.5
0810.90.40	-- Langsat (Lanzones)	Kg	25	37.5	0	5	0	0		0	KH, LA, MM, KR	0	0	0	0	0	0	0	0	0	0	0	*.5
0810.90.50	-- Jackfruit (including Cempedak and Nangka)	Kg	25	37.5	0	5	0	0		0	KH, LA, MM, KR	0	0	0	0	0	0	0	0	0	0	0	*.5
0810.90.60	-- Tamarinds	Kg	25	37.5	0	5	0	0		0	KH, LA, MM, KR	0	0	0	0	0	0	0	0	0	0	0	*.5
0810.90.70	-- Starfruit	Kg	25	37.5	0	5	0	0		0	KH, LA, MM, KR	0	0	0	0	0	0	0	0	0	0	0	*.5
	-- Other:																						
0810.90.91	--- Salacca (Snake fruit)	Kg	25	37.5	0	5	0	0		0	KH, LA, MM, KR	0	0	0	0	0	0	0	0	0	0	0	*.5
0810.90.92	--- Dragon fruit	Kg	25	37.5	0	5	0	0		0	KH, LA, MM, KR	0	0	0	0	0	0	0	0	0	0	0	*.5
0810.90.93	--- Sapodilla (ciku fruit)	Kg	25	37.5	0	5	0	0		0	KH, LA, MM, KR	0	0	0	0	0	0	0	0	0	0	0	*.5
0810.90.94	--- Pomegranate (Punica spp.), soursop or sweetsops (Annona spp.), bell fruit (Syzygium spp.,	Kg	25	37.5	0	5	0	0		0	KH, LA, MM	0	0	0	0	0	0	0	0	0	0	0	

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	Eugenia spp.), marian plum (Bouea spp.), passion fruit (Passiflora spp.), cottonfruit (Sandoricum spp.), jujube (Ziziphus spp.), and tampoi or rambai (Baccaurea spp.)																					
0810.90.99	- - - Other	Kg	25	37.5	0	5	0	0		0	KH, LA, MM	0	0	0	0	0	0	0	0	0	0	*.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.																					
0811.10.00	- Strawberries	Kg	30	45	0	6	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	Kg	30	45	0	6	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0811.90.00	- Other	Kg	30	45	0	30	0	0		0	LA, KR	0	0	0	0	0	0	0	0	0	0	*.5
	* Except: Cooked by steaming or by boiling in water; whether containing added sugar or other sweetening matter of heading 0811.																					
08.12	Fruits and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions) but unsuitable in the state for immediate consumption.																					
0812.10.00	- Cherries	Kg	30	45	0	6	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0812.90	- Other:																					
0812.90.10	- - Strawberries	Kg	30	45	0	6	0	0		0	LA	0	0	0	0	0	0	0	0	0	0	*.5
0812.90.90	- - Other	Kg	30	45	0	6	0	0		0	LA	0	0	0	0	0	0	0	0	0	0	*.5

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08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.																						
0813.10.00	- Apricots	Kg	30	45	0	6	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
0813.20.00	- Prunes	Kg	30	45	0	30	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
0813.30.00	- Apples	Kg	30	45	0	6	0	0		0	KR	0	0	0	0	0	0	0	0	0	0	0	*.5
0813.40	- Other fruits:																						
0813.40.10	- - Longans	Kg	30	45	0	30	0	0		0	LA, KR, TH	0	0	0	0	0	0	0	0	0	0	0	*.5
0813.40.20	- - Tamarinds	Kg	30	45	0	30	0	0		0	LA, KR, TH	0	0	0	0	0	0	0	0	0	0	0	*.5
0813.40.90	- - Other	Kg	30	45	0	30	0	0		0	LA, KR, TH	0	0	0	0	0	0	0	0	0	0	0	*.5
0813.50	- Mixtures of nuts or dried fruits of this Chapter:																						
0813.50.10	- - Of which cashew nuts or Brazil nuts predominate by weight	Kg	30	45	0	6	0	0		0	LA	0	0	0	0	0	0	0	0	0	0	0	*.5
0813.50.20	- - Of which other nuts predominate by weight	Kg	30	45	0	6	0	0		0	LA	0	0	0	0	0	0	0	0	0	0	0	*.5
0813.50.30	- - Of which dates predominate by weight	Kg	30	45	0	6	0	0		0	LA	0	0	0	0	0	0	0	0	0	0	0	*.5
0813.50.40	- - Of which avocados or oranges or mandarins (including tangerines and satsumas) predominate by weight	Kg	30	45	0	6	0	0		0	LA	0	0	0	0	0	0	0	0	0	0	0	*.5
0813.50.90	- - Other	Kg	30	45	0	6	0	0		0	LA	0	0	0	0	0	0	0	0	0	0	0	*.5
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	10	15	0	2	0	0		0	PH	0	0	0	0	0	0	0	0	0	0	0	*.5