| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|---|---|---|---|---|
| Tariff item number | Description of Goods | Base Rate | Category | Note |
| 08.10 | Other fruit, fresh. | | | |
| 0810.10 | - Strawberries | 6% | B3 | |
| 0810.20 | - Raspberries, blackberries, mulberries and loganberries | | A | |
| 0810.30 | - Black, white or red currants and gooseberries | | A | |
| 0810.40 | - Cranberries, bilberries and other fruits of the genus *Vaccinium* | | A | |
| 0810.50 | - Kiwifruit | 6.4% | B5 | |
| 0810.60 | - Durians | | A | |
| 0810.70 | - Persimmons | | A | |
| 0810.90 | - Other | | A | |
| 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: | | | |
| | Containing added sugar | 9.6% | B5 | |
| | Other | 12% | B5 | |
| 0811.20 | - Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries | | A | |
| 0811.90 | - Other: | | | |
| | Containing added sugar: | | | |
| | Pineapples | | X | |
| | Sour cherries (*Prunus cerasus*) | 13.8% | B10 | |
| | Peaches and pears | 7% | B5 | |
| | Other | | A | |
| | Other: | | | |
| | Pineapples | | X | |
| | Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi | | A | |
| | Peaches, pears and berries: | | | |
| | Berries | | A | |
| | Peaches and pears | 7% | B5 | |
| | Other | | A | |
| 08.12 | 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 | - Cherries | 17% | B15 | |
| 0812.90 | - Other: | | | |
| | Bananas | | R | |
| | Oranges: | | | |
| | If imported during the period from 1st June to 30th November: | | | |
| | If imported during the period from 1st June to 30th September | 16% | B15 | |
| | Other | | X | |
| | If imported during the period from 1st December to 31st May | | X | |
| | Grapefruit, including pomelos | 10% | B7 | |
| | Other: | | | |
| | Lemons and limes, excluding those provisionally preserved in preservative solutions | | A | |
| | Chestnuts (*Castanea spp.*) | 9.6% | B15 | |
| | Other: | | | |
| | Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi | | A | |
| | Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids | 17% | B10 | |
| | Other | 12% | B7 | |
| 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 | 9% | B7 | |