

08.01 - Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled (+).

- Coconuts :

0801.11 - - Desiccated

0801.12 - - In the inner shell (endocarp)

0801.19 - - Other

- Brazil nuts :

0801.21 - - In shell

0801.22 - - Shelled

- Cashew nuts :

0801.31 - - In shell

0801.32 - - Shelled

The heading includes desiccated coconut, that is dried and shredded flesh of coconut, but it **excludes** copra, the dried flesh of coconut used for the expression of coconut oil and unsuitable for human consumption (**heading 12.03**).

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Subheading Explanatory Note.

Subheading 0801.12

This subheading covers only coconuts whose outer fibrous husk (mesocarp) has been partially or completely removed.