

## Chapter 9

### Coffee, tea, maté and spices

**Notes.**

1.- Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows :

- (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
- (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2.- This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 12.11.

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF							
<b>09.01</b>		<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>																	
		- Coffee, not roasted :																	
	0901.11.00	-- Other																	
	0901.11.10	--- Coffee Seeds	kg							Free			30%	15%	7.5%	2%	15%		
	0901.11.90	--- Other	kg							Free			30%	15%	7.5%	2%	15%		
	0901.12.00	-- Decaffeinated :																	
	0901.12.10	--- Coffee Seeds	kg							Free			30%	15%	7.5%	2%	15%		
	0901.12.90	--- Other	kg							Free			30%	15%	7.5%	2%	15%		
		- Coffee, roasted :																	
	0901.21.00	-- Not decaffeinated	kg							Free			30%	15%	7.5%	2%	15%		
	0901.22.00	-- Decaffeinated	kg							Free			30%	15%	7.5%	2%	15%		
	0901.90.00	- Other	kg							Free			30%	15%	7.5%	2%	15%		

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF							
<b>09.02</b>		<b>Tea, whether or not flavoured.</b>																	
	0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg :																	
		--- In immediate packing of a content not exceeding 4g:																	
	0902.10.11	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free			30%	15%	7.5%	2%			
	0902.10.12	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free			30%	15%	7.5%	2%			
	0902.10.13	---- Other , flavoured	kg	L						Free			30%	15%	7.5%	2%			
	0902.10.19	---- Other	kg	L						Free			30%	15%	7.5%	2%			
		--- In immediate packing of a content exceeding 4g, but not exceeding 1kg:																	
	0902.10.21	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free			30%	15%	7.5%	2%			
	0902.10.22	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free			30%	15%	7.5%	2%			
	0902.10.23	---- Other , flavoured	kg	L						Free			30%	15%	7.5%	2%			
	0902.10.29	---- Other	kg	L						Free			30%	15%	7.5%	2%			
		--- In immediate packing of a content exceeding 1Kg, but not exceeding 3kg:																	
	0902.10.31	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free			30%	15%	7.5%	2%			
	0902.10.32	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free			30%	15%	7.5%	2%			
	0902.10.33	---- Other , flavoured	kg	L						Free			30%	15%	7.5%	2%			
	0902.10.39	---- Other	kg	L						Free			30%	15%	7.5%	2%			

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF							
	0902.20.00	-	Other green tea (not fermented):																	
		----	In immediate packing of a content exceeding 3 kg but not exceeding 5kg:																	
	0902.20.11	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free				30%	15%	7.5%	2%		
	0902.20.12	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free				30%	15%	7.5%	2%		
	0902.20.13	----	Other , flavoured	kg	L						Free				30%	15%	7.5%	2%		
	0902.20.19	----	Other	kg	L						Free				30%	15%	7.5%	2%		
		---	In immediate packing of a content exceeding 5Kg, but not exceeding 10 kg:																	
	0902.20.21	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free				30%	15%	7.5%	2%		
	0902.20.22	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free				30%	15%	7.5%	2%		
	0902.20.23	----	Other , flavoured	kg	L						Free				30%	15%	7.5%	2%		
	0902.20.29	----	Other	kg	L						Free				30%	15%	7.5%	2%		
		---	Other:																	
	0902.20.91	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free				30%	15%	7.5%	2%		
	0902.20.92	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free				30%	15%	7.5%	2%		
	0902.20.93	----	Other , flavoured	kg	L						Free				30%	15%	7.5%	2%		
	0902.20.99	----	Other	kg	L						Free				30%	15%	7.5%	2%		
	0902.30.00	-	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg :																	
		---	In immediate packing of a content not exceeding 4g:																	

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL	
						AP	AD	BN	GT	IN	PK	SA	SF								SD
	0902.30.11	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free				30%	15%	7.5%	2%			
	0902.30.12	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free				30%	15%	7.5%	2%			
	0902.30.13	----	Other, Flavoured	kg	L						Free				30%	15%	7.5%	2%			
	0902.30.19	----	Other	kg	L						Free				30%	15%	7.5%	2%			
		---	In immediate packing of a content exceeding 4g but not exceeding 1 kg:																		
	0902.30.21	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free				30%	15%	7.5%	2%			
	0902.30.22	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free				30%	15%	7.5%	2%			
	0902.30.23	----	Other, Flavoured	kg	L						Free				30%	15%	7.5%	2%			
	0902.30.29	----	Other	kg	L						Free				30%	15%	7.5%	2%			
		---	In immediate packing of a content exceeding 1kg but not exceeding 3 kg:																		
	0902.30.31	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free				30%	15%	7.5%	2%			
	0902.30.32	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free				30%	15%	7.5%	2%			
	0902.30.33	----	Other, Flavoured	kg	L						Free				30%	15%	7.5%	2%			
	0902.30.39	----	Other	kg	L						Free				30%	15%	7.5%	2%			
	0902.40.00	-	Other black tea (fermented) and other partly fermented tea :																		
		---	In immediate packing of a content exceeding 3Kg but not exceeding 5 Kg :																		
	0902.40.11	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free				30%	15%	7.5%	2%			

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL	
						AP	AD	BN	GT	IN	PK	SA	SF								SD
	0902.40.12	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free				30%	15%	7.5%	2%			
	0902.40.13	----	Other , flavoured	kg	L						Free				30%	15%	7.5%	2%			
	0902.40.19	----	Other	kg	L						Free				30%	15%	7.5%	2%			
		---	In immediate packing of a content exceeding 5Kg but not exceeding 10 Kg:																		
	0902.40.21	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free				30%	15%	7.5%	2%			
	0902.40.22	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free				30%	15%	7.5%	2%			
	0902.40.23	----	Other , flavoured	kg	L						Free				30%	15%	7.5%	2%			
	0902.40.29	----	Other	kg	L						Free				30%	15%	7.5%	2%			
		---	Other:																		
	0902.40.91	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free				30%	15%	7.5%	2%			
	0902.40.92	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free				30%	15%	7.5%	2%			
	0902.40.93	----	Other , flavoured	kg	L						Free				30%	15%	7.5%	2%			
	0902.40.99	----	Other	kg	L						Free				30%	15%	7.5%	2%			
<b>09.03</b>	0903.00.00		<b>Matē.</b>	kg							Free		7.5%	5%	30%	Ex	7.5%	2%			
<b>09.04</b>			<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .</b>																		
		-	Pepper :																		
	0904.11.00	--	Neither crushed nor ground :																		
		---	Light Berries of pepper with a density not exceeding 450grams per litre :																		

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL	
						AP	AD	BN	GT	IN	PK	SA	SF								SD
	0904.11.11	----	Organic	kg							Free				30%	15%	7.5%	2%	15%		
	0904.11.19	----	Other	kg							Free				30%	15%	7.5%	2%	15%		
	0904.11.20	---	Matured Berries of pepper with a density exceeding 450grams per litre	kg							Free				30%	15%	7.5%	2%	15%		
	0904.11.30	---	Other, white	kg							Free				30%	15%	7.5%	2%	15%		
	0904.11.90	---	Other	kg							Free				30%	15%	7.5%	2%	15%		
	0904.12.00	--	Crushed or ground :																		
	0904.12.10	---	Crushed	kg							Free				30%	15%	7.5%	2%	15%		
	0904.12.20	---	Ground	kg							Free				30%	15%	7.5%	2%	15%		
		-	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :																		
	0904.21.00	--	Dried, neither crushed nor ground :																		
	0904.21.10	---	Chillies	kg											Rs.30/= per kg	15%	7.5%	2%			*
	0904.21.90	---	Other	kg											30%	15%	7.5%	2%	15%		
	0904.22.00	--	Crushed or ground :																		
	0904.22.10	---	Chillies	kg											Rs.30/= per kg	15%	7.5%	2%			*
	0904.22.90	---	Other	kg											Rs.30/= per kg	15%	7.5%	2%			*
<b>09.05</b>			<b>Vanilla.</b>																		
	0905.10.00	--	Neither crushed nor ground :																		
	0905.10.10	---	Vanilla Pods	kg							Free				30%	15%	7.5%	2%	15%		
	0905.10.90	---	Other	kg							Free				30%	15%	7.5%	2%	15%		
	0905.20.00	--	Crushed or ground	kg							Free				30%	15%	7.5%	2%	15%		
<b>09.06</b>			<b>Cinnamon and cinnamon-tree flowers.</b>																		
		-	Neither crushed nor ground :																		
	0906.11.00	--	Cinnamon ( <i>Cinnamomum zeylanicum Blume</i> ):																		

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF							
		---	Organic																	
	0906.11.11	----	Quills cut, in retail packs of 1 kg or less and packed in cases	kg							Free			30%	15%	7.5%	2%	15%		
	0906.11.12	----	Other quills	kg							Free			30%	15%	7.5%	2%	15%		
	0906.11.13	----	Quillings	kg							Free			30%	15%	7.5%	2%	15%		
	0906.11.14	----	Featherings	kg							Free			30%	15%	7.5%	2%	15%		
	0906.11.15	----	Chips	kg							Free			30%	15%	7.5%	2%	15%		
	0906.11.19	----	Other	kg							Free			30%	15%	7.5%	2%	15%		
		---	Other :																	
	0906.11.91	----	Quills cut, in retail packs of 1 kg or less and packed in cases	kg							Free			30%	15%	7.5%	2%	15%		
	0906.11.92	----	Other quills	kg							Free			30%	15%	7.5%	2%	15%		
	0906.11.93	----	Quillings	kg							Free			30%	15%	7.5%	2%	15%		
	0906.11.94	----	Featherings	kg							Free			30%	15%	7.5%	2%	15%		
	0906.11.95	----	Chips	kg							Free			30%	15%	7.5%	2%	15%		
	0906.11.99	----	Other	kg							Free			30%	15%	7.5%	2%	15%		
	0906.19.00	--	Other	kg							Free			30%	15%	7.5%	2%	15%		
	0906.20.00	-	Crushed or ground :																	
	0906.20.10	---	Cinnamon ( <i>Cinnamomum zeylanicum Blume</i> ) crushed	kg							Free			30%	15%	7.5%	2%	15%		
	0906.20.20	---	Cinnamon ( <i>Cinnamomum zeylanicum Blume</i> ) ground	kg							Free			30%	15%	7.5%	2%	15%		
	0906.20.90	---	Other	kg							Free			30%	15%	7.5%	2%	15%		
<b>09.07</b>			<b>Cloves (whole fruit, cloves and stems).</b>																	
	0907.10.00	-	Neither crushed nor ground :																	
		---	Organic :																	
	0907.10.11	----	Whole fruit	kg							Free			30%	15%	7.5%	2%	15%		
	0907.10.12	----	Cloves	kg							Free			30%	15%	7.5%	2%	15%		
	0907.10.13	----	Stems	kg							Free			30%	15%	7.5%	2%	15%		
		---	Other :																	
	0907.10.91	----	Whole fruit	kg							Free			30%	15%	7.5%	2%	15%		
	0907.10.92	----	Cloves	kg							Free			30%	15%	7.5%	2%	15%		
	0907.10.93	----	Stems	kg							Free			30%	15%	7.5%	2%	15%		
	0907.20.00	-	Crushed or ground	kg							Free			30%	15%	7.5%	2%	15%		

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
<b>09.08</b>		<b>Nutmeg, mace and cardamoms.</b>																		
		- Nutmeg:																		
	0908.11.00	-- Neither crushed nor ground :																		
		--- Organic																		
	0908.11.11	---- Wormy and Punky	kg							Free			30%	15%	7.5%	2%	15%			
	0908.11.19	---- Other	kg							Free			30%	15%	7.5%	2%	15%			
		--- Other :																		
	0908.11.91	---- Wormy and Punky	kg							Free			30%	15%	7.5%	2%	15%			
	0908.11.99	---- Other	kg							Free			30%	15%	7.5%	2%	15%			
	0908.12.00	-- Crushed or ground :																		
	0908.12.10	--- Broken	kg							Free			30%	15%	7.5%	2%	15%			
	0908.12.90	--- Other	kg							Free			30%	15%	7.5%	2%	15%			
		- Mace:																		
	0908.21.00	-- Neither crushed nor ground	kg							Free			30%	15%	7.5%	2%	15%			
	0908.22.00	-- Crushed or ground	kg							Free			30%	15%	7.5%	2%	15%			
		- Cardamoms:																		
	0908.31.00	-- Neither crushed nor ground	kg							Free		25.2%	30%	15%	7.5%	2%	15%			
	0908.32.00	-- Crushed or ground	kg							Free		25.2%	30%	15%	7.5%	2%	15%			
<b>09.09</b>		<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>																		
		- Seeds of coriander:																		
	0909.21.00	-- Neither crushed nor ground	kg							Free		5%	4.5%	15%	15%	7.5%	2%		*	
	0909.22.00	-- Crushed or ground	kg							Free		5%	4.5%	15%	15%	7.5%	2%		*	
		- Seeds of cumin:																		
	0909.31.00	-- Neither crushed nor ground	kg							Free		5%	4.5%	15%	15%	7.5%	2%		*	
	0909.32.00	-- Crushed or ground	kg							Free		5%	4.5%	15%	15%	7.5%	2%		*	
		- Seeds of anise, badian, caraway or fennel; juniper berries :																		
	0909.61.00	-- Neither crushed nor ground :																		
	0909.61.10	--- Seeds of anise or badin	kg							Free		4.5%	15%	15%	7.5%	2%				
	0909.61.20	--- Seeds of fennel	kg							Free		5%	4.5%	15%	15%	7.5%	2%		*	

HS Hdg	HS Code		Description	Unit	ICL/SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL
						AP	AD	BN	GT	IN	PK	SA	SF							
	0909.61.30	---	Seeds of caraway	Kg							Free		4.5%	15%	15%	7.5%	2%			
	0909.61.90	---	Other	kg							Free		5%	4.5%	15%	15%	7.5%	2%		
	0909.62.00	---	Crushed or ground :																	
	0909.62.10	---	Anise, badin or caraway	Kg							Free		4.5%	15%	15%	7.5%	2%			
	0909.62.90	---	Other	kg							Free		5%	4.5%	15%	15%	7.5%	2%		
<b>09.10</b>			<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>																	
		-	Ginger :																	
	0910.11.00	---	Neither crushed nor ground :																	
	0910.11.10	---	Dried	kg			25.17%	25.2%					27%	30%	15%	7.5%	2%			
	0910.11.90	---	Other	kg									27%	30%	15%	7.5%	2%			
	0910.12.00	---	Crushed or ground	kg			25.17%	25.2%					27%	30%	15%	7.5%	2%			
	0910.20.00	-	Saffron :																	
	0910.20.10	---	Neither crushed nor ground	kg							Free		5%	30%	15%	7.5%	2%			
	0910.20.90	---	Other	kg							Free		5%	30%	15%	7.5%	2%			
	0910.30.00	-	Turmeric (curcuma) :																	
	0910.30.10	---	Neither crushed nor ground	kg										30%	15%	7.5%	2%			*
	0910.30.90	---	Other	kg										30%	15%	7.5%	2%			*
			Turmeric Powder	kg	S															
		-	Other spices :																	
	0910.91.00	---	Mixtures referred to in Note 1(b) to this Chapter :																	
	0910.91.10	---	Neither crushed nor ground	kg										30%	15%	7.5%	2%			
	0910.91.90	---	Other	kg										30%	15%	7.5%	2%			
	0910.99.00	---	Other :																	
	0910.99.10	---	Mathe seed	kg							Free			15%	15%	7.5%	2%			*
	0910.99.20	---	Curry	kg							Free			30%	15%	7.5%	2%			
		---	Thyme and bay leaves																	
	0910.99.31	----	Neither crushed nor ground	kg							Free			30%	15%	7.5%	2%			
	0910.99.39	----	Other	kg							Free			30%	15%	7.5%	2%			
		---	Other :																	
	0910.99.91	----	Neither crushed nor ground	kg							Free			30%	15%	7.5%	2%			
	0910.99.99	----	Other	kg							Free			30%	15%	7.5%	2%			