

## Chapter 9

### Coffee, tea, mate 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	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					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	-- Not decaffeinated :																	
	0901.11.10	--- Coffee Seeds, Organic		kg						Free			30%	15%	7.5%	2%	15%		
	0901.11.90	--- Other		kg						Free			30%	15%	7.5%	2%	15%		
	0901.12	-- Decaffeinated :																	
	0901.12.10	--- Coffee Seeds, Organic		kg						Free			30%	15%	7.5%	2%	15%		
	0901.12.90	--- Other		kg						Free			30%	15%	7.5%	2%	15%		
		- Coffee, roasted :																	
	0901.21	-- Not decaffeinated		kg						Free			30%	15%	7.5%	2%	15%		
	0901.22	-- Decaffeinated		kg						Free			30%	15%	7.5%	2%	15%		
	0901.90	- Other		kg						Free			30%	15%	7.5%	2%	15%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
<b>09.02</b>		<b>Tea, whether or not flavoured.</b>																	
	0902.10	- 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	L	kg						Free			30%	15%	7.5%	2%			
	0902.10.19	---- Other	L	kg						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	L	kg						Free			30%	15%	7.5%	2%			
	0902.10.29	---- Other	L	kg						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	L	kg						Free			30%	15%	7.5%	2%			
	0902.10.39	---- Other	L	kg						Free			30%	15%	7.5%	2%			
	0902.20	- 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%			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	0902.20.12	----		kg							Free				30%	15%	7.5%	2%			
	0902.20.13	----	L	kg							Free				30%	15%	7.5%	2%			
	0902.20.19	----	L	kg							Free				30%	15%	7.5%	2%			
		---																			
		---																			
	0902.20.21	----		kg							Free				30%	15%	7.5%	2%			
	0902.20.22	----		kg							Free				30%	15%	7.5%	2%			
	0902.20.23	----	L	kg							Free				30%	15%	7.5%	2%			
	0902.20.29	----	L	kg							Free				30%	15%	7.5%	2%			
		---																			
	0902.20.91	----		kg							Free				30%	15%	7.5%	2%			
	0902.20.92	----		kg							Free				30%	15%	7.5%	2%			
	0902.20.93	----	L	kg							Free				30%	15%	7.5%	2%			
	0902.20.99	----	L	kg							Free				30%	15%	7.5%	2%			
	0902.30	-																			
		---																			
	0902.30.11	----		kg							Free				30%	15%	7.5%	2%			
	0902.30.12	----		kg							Free				30%	15%	7.5%	2%			
	0902.30.13	----	L	kg							Free				30%	15%	7.5%	2%		Rs.4/= per kg	
	0902.30.19	----	L	kg							Free				30%	15%	7.5%	2%		Rs.4/= per kg	
		---																			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF								SD	
	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	L	kg							Free				30%	15%	7.5%	2%	Rs.4/= per kg		
	0902.30.29	---- Other	L	kg							Free				30%	15%	7.5%	2%	Rs.4/= per kg		
		--- 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	L	kg							Free				30%	15%	7.5%	2%	Rs.4/= per kg		
	0902.30.39	---- Other	L	kg							Free				30%	15%	7.5%	2%	Rs.4/= per kg		
	0902.40	- 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%	Rs.4/= per kg		
	0902.40.12	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other		kg							Free				30%	15%	7.5%	2%	Rs.4/= per kg		
	0902.40.13	---- Other , flavoured	L	kg							Free				30%	15%	7.5%	2%	Rs.4/= per kg		
	0902.40.19	---- Other	L	kg							Free				30%	15%	7.5%	2%	Rs.4/= per kg		
		--- In immediate packing of a content exceeding 5Kg but not exceeding 10 Kg:																			

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF								SD
	0902.40.21	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured		kg						Free				30%	15%	7.5%	2%	Rs.4/= per kg		
	0902.40.22	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other		kg						Free				30%	15%	7.5%	2%	Rs.4/= per kg		
	0902.40.23	---- Other , flavoured	L	kg						Free				30%	15%	7.5%	2%	Rs.4/= per kg		
	0902.40.29	---- Other	L	kg						Free				30%	15%	7.5%	2%	Rs.4/= per kg		
		--- Other:																		
	0902.40.91	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured		kg						Free				30%	15%	7.5%	2%	Rs.4/= per kg		
	0902.40.92	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other		kg						Free				30%	15%	7.5%	2%	Rs.4/= per kg		
	0902.40.93	---- Other , flavoured	L	kg						Free				30%	15%	7.5%	2%	Rs.4/= per kg		
	0902.40.99	---- Other	L	kg						Free				30%	15%	7.5%	2%	Rs.4/= per kg		
<b>09.03</b>	0903.00	<b>Matē.</b>		kg						Free		12.5%	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	-- Neither crushed nor ground :																		
		--- Light Berries of pepper with a density not exceeding 450grams per liter :																		
	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 liter		kg						Free				30%	15%	7.5%	2%	15%		
	0904.11.30	--- Other, white		kg						Free				30%	15%	7.5%	2%	15%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF								SD
	0904.11.90	--- Other		kg						Free				30%	15%	7.5%	2%	15%		
	0904.12	-- 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	-- 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	-- 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	-- 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	-- 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	-- Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume):																		
		--- Organic		kg																
	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%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF								SD
	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	-- Other		kg						Free				30%	15%	7.5%	2%	15%		
	0906.20	- 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	- 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	- Crushed or ground		kg						Free				30%	15%	7.5%	2%	15%		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
<b>09.08</b>		<b>Nutmeg, mace and cardamoms.</b>																	
		- Nutmeg:																	
	0908.11	-- 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	-- 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	-- Neither crushed nor ground		kg						Free			30%	15%	7.5%	2%	15%		
	0908.22	-- Crushed or ground		kg						Free			30%	15%	7.5%	2%	15%		
		- Cardamoms:																	
	0908.31	-- Neither crushed nor ground		kg						Free		25.2%	30%	15%	7.5%	2%	15%		
	0908.32	-- 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	-- Neither crushed nor ground		kg						Free	5%	4.5%	15%	15%	7.5%	2%		*	
	0909.22	-- Crushed or ground		kg						Free	5%	4.5%	15%	15%	7.5%	2%		*	
		- Seeds of cumin:																	
	0909.31	-- Neither crushed nor ground		kg						Free	5%	4.5%	15%	15%	7.5%	2%		*	
	0909.32	-- Crushed or ground		kg						Free	5%	4.5%	15%	15%	7.5%	2%		*	



HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
		- Seeds of anise, badian, caraway or fennel; juniper berries :																	
	0909.61	-- Neither crushed nor ground																	
	0909.61.10	--- Seeds of anise or badian		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%		*	
	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	-- Crushed or ground																	
	0909.62.10	--- Anise, badian and 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	-- 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	-- Crushed or ground		kg	25.17%	25.2%						27%	30%	15%	7.5%	2%			
	0910.20	- 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	- 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%		*	
		- Other spices :																	
	0910.91	-- 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	-- Other :																	

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF								SD
	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%			