

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 | SD | | | | | | | |
| 09.01 | | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion. | | | | | | | | | | | | | | | | | | |
| | | - 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 | SD | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| 09.02 | | Tea, whether or not flavoured. | | | | | | | | | | | | | | | | | |
| | 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 | ---- 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 | L | kg | | | | | | Free | | | | 30% | 15% | 7.5% | 2% | | |
| | 0902.20.19 | ---- Other | L | kg | | | | | | 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 | L | kg | | | | | | Free | | | | 30% | 15% | 7.5% | 2% | | |
| | 0902.20.29 | ---- Other | L | kg | | | | | | 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 | L | kg | | | | | | Free | | | | 30% | 15% | 7.5% | 2% | | |
| | 0902.20.99 | ---- Other | L | kg | | | | | | Free | | | | 30% | 15% | 7.5% | 2% | | |
| | 0902.30 | - 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: | | | | | | | | | | | | | | | | | |
| | 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 | L | kg | | | | | | Free | | | | 30% | 15% | 7.5% | 2% | Rs.4/= per kg | |
| | 0902.30.19 | ---- Other | L | kg | | | | | | Free | | | | 30% | 15% | 7.5% | 2% | Rs.4/= per kg | |
| | | --- In immediate packing of a content exceeding 4g but not exceeding 1 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: | | | | | | | | | | | | | | | | | |
| | 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 | |

| 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 | | | | | | |
| | 0902.40.22 | ---- 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 | |
| | | | | | | | | | | | | | | | | | | | |
| 09.03 | 0903.00 | Matē. | | kg | | | | | | Free | | 12.5% | 5% | 30% | Ex | 7.5% | 2% | | |
| | | | | | | | | | | | | | | | | | | | |
| 09.04 | | 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>. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | - 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% | |
| | 0904.11.90 | --- Other | | kg | | | | | | Free | | | | 30% | 15% | 7.5% | 2% | 15% | |
| | 0904.12 | -- Crushed or ground : | | | | | | | | | | | | | | | | | |

| 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 | | | | | | |
| | 0904.12.10 | --- 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% | | * |
| 09.05 | | Vanilla. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 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% | |
| 09.06 | | Cinnamon and cinnamon-tree flowers (+). | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | - 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% | |
| | 0906.11.14 | ---- Featherings | | kg | | | | | | Free | | | | 30% | 15% | 7.5% | 2% | 15% | |
| | 0906.11.15 | ---- Chips | | 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 | | | | | | |
| | 0906.11.19 | ---- 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% | |
| 09.07 | | Cloves (whole fruit, cloves and stems). | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | 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% | |
| | | | | | | | | | | | | | | | | | | | |
| 09.08 | | Nutmeg, mace and cardamoms. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |

| 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 | | | | | | |
| | | - 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% | |
| | | | | | | | | | | | | | | | | | | | |
| 09.09 | | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | - 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% | | * |
| | | - 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% | | |

| 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 | | | | | | |
| | 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% | | |
| | | | | | | | | | | | | | | | | | | | |
| 09.10 | | Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | - 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 : | | | | | | | | | | | | | | | | | |
| | 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 : | | | | | | | | | | | | | | | | | |

| 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 | | | | | | |
| | 0910.99.31 | ---- 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% | | |