

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				25%	12%	5%	2%	15%		
	0901.11.90	--- Other		kg						Free				25%	12%	5%	2%	15%		
	0901.12	-- Decaffeinated :		kg																
	0901.12.10	--- Coffee Seeds, Organic		kg						Free				25%	12%	5%	2%	15%		
	0901.12.90	--- Other		kg						Free				25%	12%	5%	2%	15%		
		- Coffee, roasted :																		
	0901.21	-- Not decaffeinated		kg						Free				25%	12%	5%	2%	15%		
	0901.22	-- Decaffeinated		kg						Free				25%	12%	5%	2%	15%		
	0901.90	- Other		kg						Free				25%	12%	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				25%	12%	5%	2%			
	0902.10.12	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other		kg						Free				25%	12%	5%	2%			
	0902.10.13	---- Other , flavoured	L	kg						Free				25%	12%	5%	2%			
	0902.10.19	---- Other	L	kg						Free				25%	12%	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				25%	12%	5%	2%			
	0902.10.22	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other		kg						Free				25%	12%	5%	2%			
	0902.10.23	---- Other , flavoured	L	kg						Free				25%	12%	5%	2%			
	0902.10.29	---- Other	L	kg						Free				25%	12%	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				25%	12%	5%	2%			
	0902.10.32	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other		kg						Free				25%	12%	5%	2%			
	0902.10.33	---- Other , flavoured	L	kg						Free				25%	12%	5%	2%			
	0902.10.39	---- Other	L	kg						Free				25%	12%	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				25%	12%	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				25%	12%	5%	2%		
	0902.20.13	---- Other , flavoured	L	kg						Free				25%	12%	5%	2%		
	0902.20.19	---- Other	L	kg						Free				25%	12%	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				25%	12%	5%	2%		
	0902.20.22	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other		kg						Free				25%	12%	5%	2%		
	0902.20.23	---- Other , flavoured	L	kg						Free				25%	12%	5%	2%		
	0902.20.29	---- Other	L	kg						Free				25%	12%	5%	2%		
		--- Other:																	
	0902.20.91	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured		kg						Free				25%	12%	5%	2%		
	0902.20.92	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other		kg						Free				25%	12%	5%	2%		
	0902.20.93	---- Other , flavoured	L	kg						Free				25%	12%	5%	2%		
	0902.20.99	---- Other	L	kg						Free				25%	12%	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				25%	12%	5%	2%		
	0902.30.12	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other		kg						Free				25%	12%	5%	2%		
	0902.30.13	---- Other, Flavoured	L	kg						Free				25%	12%	5%	2%	Rs.4/= per kg	
	0902.30.19	---- Other	L	kg						Free				25%	12%	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				25%	12%	5%	2%		
	0902.30.22	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other		kg						Free				25%	12%	5%	2%		
	0902.30.23	---- Other, Flavoured	L	kg						Free				25%	12%	5%	2%	Rs.4/= per kg	
	0902.30.29	---- Other	L	kg						Free				25%	12%	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				25%	12%	5%	2%		
	0902.30.32	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other		kg						Free				25%	12%	5%	2%		
	0902.30.33	---- Other, Flavoured	L	kg						Free				25%	12%	5%	2%	Rs.4/= per kg	
	0902.30.39	---- Other	L	kg						Free				25%	12%	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				25%	12%	5%	2%	Rs.4/= per kg	
	0902.40.12	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other		kg						Free				25%	12%	5%	2%	Rs.4/= per kg	
	0902.40.13	---- Other , flavoured	L	kg						Free				25%	12%	5%	2%	Rs.4/= per kg	
	0902.40.19	---- Other	L	kg						Free				25%	12%	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				25%	12%	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				25%	12%	5%	2%	Rs.4/= per kg	
	0902.40.23	---- Other , flavoured	L	kg						Free				25%	12%	5%	2%	Rs.4/= per kg	
	0902.40.29	---- Other	L	kg						Free				25%	12%	5%	2%	Rs.4/= per kg	
		--- Other:												12%					
	0902.40.91	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured		kg						Free				25%	12%	5%	2%	Rs.4/= per kg	
	0902.40.92	---- Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other		kg						Free				25%	12%	5%	2%	Rs.4/= per kg	
	0902.40.93	---- Other , flavoured	L	kg						Free				25%	12%	5%	2%	Rs.4/= per kg	
	0902.40.99	---- Other	L	kg						Free				25%	12%	5%	2%	Rs.4/= per kg	
09.03	0903.00	Matē.		kg						Free		14.6%	5%	25%	Ex	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				25%	12%	5%	2%	15%	
	0904.11.19	---- Other		kg						Free				25%	12%	5%	2%	15%	
	0904.11.20	--- Matured Berries of pepper with a density exceeding 450grams per liter		kg						Free				25%	12%	5%	2%	15%	
	0904.11.30	--- Other, white		kg						Free				25%	12%	5%	2%	15%	
	0904.11.90	--- Other		kg						Free				25%	12%	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				25%	12%	5%	2%	15%		
	0904.12.20	--- Ground		kg						Free				25%	12%	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.	12%	5%	2%			*
	0904.21.90	--- Other		kg										25%	12%	5%	2%	15%		
	0904.22	-- Crushed or ground																		
	0904.22.10	--- Chillies		kg										Rs.30/= per Kg.	12%	5%	2%			*
	0904.22.90	--- Other		kg										Rs.30/= per Kg.	12%	5%	2%			*
09.05		Vanilla.																		
	0905.10	-- Neither crushed nor ground																		
	0905.10.10	--- Vanilla pods		kg						Free				25%	12%	5%	2%	15%		
	0905.10.90	--- Other		kg						Free				25%	12%	5%	2%	15%		
	0905.20	-- Crushed or ground		kg						Free				25%	12%	5%	2%	15%		
09.06		Cinnamon and cinnamon-tree flowers (+).																		
		- Neither crushed nor ground :																		
	0906.11	-- Cinnamon (<i>Cinnamomum zeylanicum Blume</i>):																		
		--- Organic		kg																
	0906.11.11	---- Quills cut, in retail packs of 1 kg or less and packed in cases		kg						Free				25%	12%	5%	2%	15%		
	0906.11.12	---- Other quills		kg						Free				25%	12%	5%	2%	15%		
	0906.11.13	---- Quillings		kg						Free				25%	12%	5%	2%	15%		
	0906.11.14	---- Featherings		kg						Free				25%	12%	5%	2%	15%		
	0906.11.15	---- Chips		kg						Free				25%	12%	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				25%	12%	5%	2%	15%	
		--- Other																	
	0906.11.91	---- Quills cut, in retail packs of 1 kg or less and packed in cases		kg						Free				25%	12%	5%	2%	15%	
	0906.11.92	---- Other quills		kg						Free				25%	12%	5%	2%	15%	
	0906.11.93	---- Quillings		kg						Free				25%	12%	5%	2%	15%	
	0906.11.94	---- Featherings		kg						Free				25%	12%	5%	2%	15%	
	0906.11.95	---- Chips		kg						Free				25%	12%	5%	2%	15%	
	0906.11.99	---- Other		kg						Free				25%	12%	5%	2%	15%	
	0906.19	-- Other		kg						Free				25%	12%	5%	2%	15%	
	0906.20	- Crushed or ground :																	
	0906.20.10	--- Cinnamon (<i>Cinnamomum zeylanicum Blume</i>) crushed		kg						Free				25%	12%	5%	2%	15%	
	0906.20.20	--- Cinnamon (<i>Cinnamomum zeylanicum Blume</i>) ground		kg						Free				25%	12%	5%	2%	15%	
	0906.20.90	--- Other		kg						Free				25%	12%	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				25%	12%	5%	2%	15%	
	0907.10.12	---- Cloves		kg						Free				25%	12%	5%	2%	15%	
	0907.10.13	---- Stems		kg						Free				25%	12%	5%	2%	15%	
		--- Other		kg															
	0907.10.91	---- Whole fruit		kg						Free				25%	12%	5%	2%	15%	
	0907.10.92	---- Cloves		kg						Free				25%	12%	5%	2%	15%	
	0907.10.93	---- Stems		kg						Free				25%	12%	5%	2%	15%	
	0907.20	- Crushed or ground		kg						Free				25%	12%	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				25%	12%	5%	2%	15%	
	0908.11.19	---- Other		kg						Free				25%	12%	5%	2%	15%	
		---- Other																	
	0908.11.91	---- Wormy and Punky		kg						Free				25%	12%	5%	2%	15%	
	0908.11.99	---- Other		kg						Free				25%	12%	5%	2%	15%	
	0908.12	-- Crushed or ground																	
	0908.12.10	--- Broken		kg						Free				25%	12%	5%	2%	15%	
	0908.12.90	--- Other		kg						Free				25%	12%	5%	2%	15%	
		- Mace:																	
	0908.21	-- Neither crushed nor ground		kg						Free				25%	12%	5%	2%	15%	
	0908.22	-- Crushed or ground		kg						Free				25%	12%	5%	2%	15%	
		- Cardamoms:																	
	0908.31	-- Neither crushed nor ground		kg						Free			21%	25%	12%	5%	2%	15%	
	0908.32	-- Crushed or ground		kg						Free			21%	25%	12%	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		10.83%	4.5%	15%	12%	5%	2%		*
	0909.22	-- Crushed or ground		kg						Free		10.83%	4.5%	15%	12%	5%	2%		*
		- Seeds of cumin:																	
	0909.31	-- Neither crushed nor ground		kg						Free		10.83%	4.5%	15%	12%	5%	2%		*
	0909.32	-- Crushed or ground		kg						Free		10.83%	4.5%	15%	12%	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%	12%	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		10.83%	4.5%	15%	12%	5%	2%			*
	0909.61.30	--- Seeds of caraway								Free			4.5%	15%	12%	5%	2%			
	0909.61.90	--- Other		kg						Free		10.83%	4.5%	15%	12%	5%	2%			
	0909.62	-- Crushed or ground																		
	0909.62.10	--- Anise, badian and caraway		kg						Free			4.5%	15%	12%	5%	2%			
	0909.62.90	--- Other		kg						Free		10.83%	4.5%	15%	12%	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		21%	21%						22.5%	25%	12%	5%	2%			
	0910.11.90	--- Other		kg									22.5%	25%	12%	5%	2%			
	0910.12	-- Crushed or ground		kg		21%	21%						22.5%	25%	12%	5%	2%			
	0910.20	- Saffron :																		
	0910.20.10	--- Neither crushed nor ground		kg						Free			5%	25%	12%	5%	2%			
	0910.20.90	--- Other		kg						Free			5%	25%	12%	5%	2%			
	0910.30	- Turmeric (curcuma) :																		
	0910.30.10	--- Neither crushed nor ground		kg										25%	12%	5%	2%			*
	0910.30.90	--- Other		kg										25%	12%	5%	2%			*
		- Other spices :																		
	0910.91	-- Mixtures referred to in Note 1(b) to this Chapter :																		
	0910.91.10	--- Neither crushed nor ground		kg										25%	12%	5%	2%			
	0910.91.90	--- Other		kg										25%	12%	5%	2%			
	0910.99	-- Other :																		
	0910.99.10	--- Mathe seed		kg						Free				15%	12%	5%	2%			*
	0910.99.20	--- Curry		kg						Free				25%	12%	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				25%	12%	5%	2%			
	0910.99.39	---- Other		kg						Free				25%	12%	5%	2%			
		--- Other																		
	0910.99.91	---- Neither crushed nor ground		kg						Free				25%	12%	5%	2%			
	0910.99.99	---- Other		kg						Free				25%	12%	5%	2%			