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 Hdq	HS Code		Description	Unit	ICL/				Pref	erenti	ial Dut	ÿ				Gen	VAT	PAL	Cess	Excise	s c
	ns coue		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAI	PAL	Cess	(S.P.D)	L
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	kg							Free		-	-		15%	8%	10.0%	30%		+
	0901.11.90		Other	kg							Free					15%	8%	10.0%	30%		
	0901.12		Decaffeinated :	ĸġ							TILLE		-	-		1370	0 /0	10.0 /0	5070		+
	0901.12.10		Coffee Seeds	kg							Free		-	-		15%	8%	10.0%	30%		
	0901.12.90		Other	kg							Free					15%	8%	10.0%	30%		
	0901.12.90	-	Coffee, roasted :	ĸġ							TILLE		-	-		1370	0 /0	10.0 /0	5070		+
	0901.21.00		Not decaffeinated	kg							Free					15%	8%	10.0%	30%		
	0901.22.00		Decaffeinated	kg							Free					15%	8%	10.0%	30%		
	0901.90.00	-	Other	kg							Free					15%	8%	10.0%	30%		\square
	0901.90.00			Ng							Thee					1370	070	10.070	5070		
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					15%	8%	10.0%	15%		
	0902.10.12		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	8%	10.0%	15%		
	0902.10.13		Other , flavoured	kg	L						Free					15%	8%	10.0%	15%		
	0902.10.19		Other	kg	L						Free					15%	8%	10.0%	15%		

HS Hdq	HS Code		Description	Unit	ICL/				Pref	erenti	ial Dut	y				Gen	VAT	PAL	Cess	Excise	s C
ns nug	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAI	PAL	Cess	(S.P.D)	L
			In immediate packing of a content																		ĺ
			exceeding 4g, but not exceeding 1kg:																		
	0902.10.21		Certified by Sri Lanka Tea Board as wholly of	kg							Free					15%	8%	10.0%	15%		ĺ
			Sri Lanka origin, flavoured	Ng							1100					10 /0	0,0	1010 /0	1570		
	0902.10.22		Certified by Sri Lanka Tea Board as wholly of	kg							Free					15%	8%	10.0%	15%		ĺ
			Sri Lanka origin, Other																		
	0902.10.23		Other , flavoured	kg	L						Free					15%	8%	10.0%	15%		
	0902.10.29		Other	kg	L						Free					15%	8%	10.0%	15%		
			In immediate packing of a content																		ĺ
			exceeding 1Kg, but not exceeding 3kg:																		
	0902.10.31		Certified by Sri Lanka Tea Board as wholly of	ka							Free					15%	8%	10.0%	15%		ĺ
			Sri Lanka origin, flavoured	kg							riee					15%	070	10.0%	1570		
	0902.10.32		Certified by Sri Lanka Tea Board as wholly of	ka							Free					15%	8%	10.0%	15%		ĺ
			Sri Lanka origin, Other	kg							riee					1570	070	10.0%	1570		1
	0902.10.33		Other , flavoured	kg	L						Free					15%	8%	10.0%	15%		
	0902.10.39		Other	kg	L						Free					15%	8%	10.0%	15%		
	0902.20	-	Other green tea (not fermented):																		
			In immediate packing of a content exceeding																		
			3 kg but not exceeding 5kg:																		ĺ
	0902.20.11		Certified by Sri Lanka Tea Board as wholly of								-					4 50/	.	10.00/	4 50/		
			Sri Lanka origin, flavoured	kg							Free					15%	8%	10.0%	15%		
	0902.20.12		Certified by Sri Lanka Tea Board as wholly of								-					4 50/	00/	10.00/	4 50/		
			Sri Lanka origin, Other	kg							Free					15%	8%	10.0%	15%		
	0902.20.13		Other , flavoured	kg	L						Free					15%	8%	10.0%	15%		
	0902.20.19		Other	ka	Ī						Free					15%	8%	10.0%	15%		-
	0902120119		In immediate packing of a content exceeding		-						1100					1070	070	1010 /0	10 /0		-
			5Kg, but not exceeding 10 kg:																		
	0902.20.21		Certified by Sri Lanka Tea Board as wholly of																		-
	0502.20.21		Sri Lanka origin, flavoured	kg							Free					15%	8%	10.0%	15%		ĺ.
	0902.20.22		Certified by Sri Lanka Tea Board as wholly of																		⊢
	0902.20.22		Sri Lanka origin, Other	kg							Free					15%	8%	10.0%	15%		
	0902.20.23		Other , flavoured	kq	1						Free					15%	8%	10.0%	15%		-
	0902.20.29		Other	kg							Free					15%	8%	10.0%	15%		┢
	0902.20.29		Other:	ку	L						TIEE					1370	070	10.070	1370		⊢
	0902.20.91		Certified by Sri Lanka Tea Board as wholly of																		
	0902.20.91		Sri Lanka origin, flavoured	kg							Free					15%	8%	10.0%	15%		ĺ
	0902.20.92		Certified by Sri Lanka Tea Board as wholly of																		-
	0902.20.92			kg							Free					15%	8%	10.0%	15%		ĺ
	0002 20 02	_	Sri Lanka origin, Other								Гисс					1 - 0/	00/	10.00/	1		⊢
	0902.20.93		Other, flavoured	kg							Free					15% 15%		10.0%			-
			Other	kg	L						Free					15%	8%	10.0%	15%		<u> </u>
	0902.30	-	Black tea (fermented) and partly fermented																		ĺ
			tea, in immediate packings of a content not																		ĺ
		_	exceeding 3 kg :					-							-						_
			In immediate packing of a content not																		ĺ.
		-	exceeding 4g:												-						<u> </u>
	0902.30.11		Certified by Sri Lanka Tea Board as wholly of	kg							Free					15%	8%	10.0%	15%		ĺ.
			Sri Lanka origin, flavoured		L	ļ				L						-070	0,0	20.070	20,0		<u> </u>
	0902.30.12		Certified by Sri Lanka Tea Board as wholly of	kg							Free					15%	8%	10.0%	15%		ĺ
			Sri Lanka origin, Other	9												1070	0.0	10.0 /0	10/0		L

HS Hdq	HS Code		Description	Unit	ICL/				Pref	erenti	ial Dut	ÿ				Gen	VAT	PAL	Cess	Excise	s c
ns nug	n3 Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	FAL	Cess	(S.P.D)	L
	0000 00 10										_					1 50/	0.01	10.00/	1 50/		
	0902.30.13		Other, Flavoured	kg	L						Free					15%	8%	10.0%	15%		
	0902.30.19		Other	kg	L				-		Free					15%	8%	10.0%	15%		
			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					15%	8%	10.0%	15%		
	0902.30.22		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	8%	10.0%	15%		
	0902.30.23		Other, Flavoured	ka							Free					15%	8%	10.0%	15%		
	0902.30.29		Other	ka	Ī						Free					15%	8%	10.0%	15%		
			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					15%	8%	10.0%	15%		
	0902.30.32		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	8%	10.0%	15%		
	0902.30.33		Other, Flavoured	ka	1						Free					15%	8%	10.0%	15%		
	0902.30.39		Other	ka							Free					15%	8%	10.0%	15%		<u> </u>
	0902.40	-	Other black tea (fermented) and other partly fermented tea :	Ng							1100					1570	070	10.070	1370		
			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					15%	8%	10.0%	15%		
	0902.40.12		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	8%	10.0%	15%		
	0902.40.13		Other, flavoured	ka	L						Free					15%	8%	10.0%	15%		1
	0902.40.19		Other	ka	L						Free					15%	8%	10.0%	15%		1
			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					15%	8%	10.0%	15%		
	0902.40.22		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	8%	10.0%	15%		
	0902.40.23		Other, flavoured	ka	L						Free	1			1 1	15%	8%	10.0%	15%		1
	0902.40.29		Other	kg	L						Free				1 1	15%	8%	10.0%	15%		1
			Other:					1							1 1						1
	0902.40.91		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					15%	8%	10.0%	15%		
	0902.40.92		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	8%	10.0%	15%		
	0902.40.93		Other, flavoured	ka	L						Free				1 1	15%	8%	10.0%	15%	1	
	0902.40.99		Other	kg	L						Free					15%	8%	10.0%	15%		
											_			_			_				\square
09.03	0903.00.00		Maté.	kg							Free		7.5%	5%		15%	8%	10.0%	15%		

	HE Code		Description	Unit	ICL/				Pref	erenti	ial Dut	ÿ				Gen	VAT	DAL	Coss	Excise	S
HS Hdg	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAT	PAL	Cess	(S.P.D)	C L
09.04		crushed or ground fruit	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> .																		
			-																		<u> </u>
	0004.44	-	Pepper :	-					-												
	0904.11		Neither crushed nor ground : Light Berries of pepper with a density not																		
	0904.11.11		exceeding 450grams per litre : Organic	kg	ТВ						Free					15%	8%	10.0%	30%		
	0904.11.11		Other	kg kg	TB						Free					15%	8%	10.0%	<u> </u>		
	0904.11.20		Matured Berries of pepper with a density exceeding 450grams per litre	kg	ТВ						Free					15%	8%	10.0%	30%		
	0904.11.30		Other, white	kg	TB						Free					15%	8%	10.0%	30%		
	0904.11.90		Other	kg	TB						Free					15%	8%	10.0%	30%		
	0904.12		Crushed or ground :																		
	0904.12.10		Crushed	kg	TB						Free					15%	8%	10.0%	30%		
	0904.12.20		Ground	kg	TB						Free					15%	8%	10.0%	30%		
		-	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	8%	10.0%			*
	0904.21.90		Other	kg												15%	8%	10.0%	30%		
	0904.22		Crushed or ground :																		
	0904.22.10		Chillies	kg												Rs.30/= per kg	8%	10.0%			*
	0904.22.90		Other	kg												Rs.30/= per kg	8%	10.0%			*
09.05			Vanilla.																		
09.05			Vallilla.																		
	0905.10		Neither crushed nor ground :																		-
	0905.10.10		Vanilla Pods	kg							Free					15%	8%	10.0%	30%		
	0905.10.90		Other	kg							Free					15%	8%	10.0%	30%		
	0905.20.00		Crushed or ground	kg							Free					15%	8%	10.0%	30%		
09.06			Cinnamon and cinnamon-tree flowers.																		
		1_	Neither crushed nor ground :	1		<u> </u>		1		<u> </u>		<u> </u>									+
	0906.11		Cinnamon (<i>Cinnamomum zeylanicum</i>	1				1	1												┢
	0,00.11		Blume):	1																	
	1		Organic	1					1												<u> </u>
	0906.11.11		Quills cut, in retail packs of 1 kg or less and packed in cases	kg	ТВ						Free					15%	8%	10.0%	30%		
	0906.11.12		Other quills	kg	ТВ				1	1	Free	1				15%	8%	10.0%	30%		
	0906.11.13		Qullings	kg	TB						Free					15%	8%	10.0%	30%		
	0906.11.14		Featherings	kg	TB						Free					15%		10.0%	30%		
	0906.11.15		Chips	kg	TB						Free					15%	8%	10.0%	30%		

HS Hdg		Description	Unit	ICL/				Pref	erenti	ial Dut	ÿ				Gen	VAT	PAL	Cess	Excise	s C	
no nug	ns coue		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAI	FAL	Cess	(S.P.D)	L
																. =					-
	0906.11.19		Other	kg	TB				-		Free		-			15%	8%	10.0%	30%		-
	0006 11 01		Other :																		
	0906.11.91		Quills cut, in retail packs of 1 kg or less and	kg	ТВ						Free					15%	8%	10.0%	30%		
	0906.11.92		packed in cases Other quills	ka	ТВ						Free					15%	8%	10.0%	30%		
	0906.11.92		Qullings	kg	TB						Free					15%	8%	10.0%	30%		
	0906.11.93		Featherings	kg kg	TB						Free					15%	8%	10.0%	30%		
	0906.11.94		Chips	kg	TB						Free					15%	8%	10.0%	30%		+
	0906.11.95		Other	kg	TB						Free					15%	8%	10.0%	30%		
	0906.19.00		Other	kg	TB						Free					15%	8%	10.0%	30%		
	0906.20		Crushed or ground :	ку	ID						riee					1570	070	10.0%	30%		
	0906.20.10		Cinnamon (<i>Cinnamomum zeylanicum</i>																		
			Blume) crushed	kg	ТВ						Free					15%	8%	10.0%	30%		
	0906.20.20		Cinnamon (<i>Cinnamomum zeylanicum Blume</i>) ground	kg	ТВ						Free					15%	8%	10.0%	30%		
	0906.20.90		Other	kg	TB						Free					15%	8%	10.0%	30%		
09.07			Cloves (whole fruit, cloves and stems).																		
	0907.10	-	Neither crushed nor ground :																		<u> </u>
			Organic :																		<u> </u>
	0907.10.11		Whole fruit	kg	TB						Free					15%	8%	10.0%	30%		<u> </u>
	0907.10.12		Cloves	kg	TB						Free					15%	8%	10.0%	30%		—
	0907.10.13		Stems	kg	TB						Free					15%	8%	10.0%	30%		<u> </u>
	000740.04		Other :								_		-			4 50/	0.01	10.00/	2001		
	0907.10.91		Whole fruit	kg	TB						Free		-			15%	8%	10.0%	30%		
	0907.10.92		Cloves	kg	TB						Free		-			15%	8%	10.0%	30%		
	0907.10.93		Stems	kg	TB						Free					15%	8%	10.0%	30%		—
	0907.20.00	-	Crushed or ground	kg	TB						Free					15%	8%	10.0%	30%		
09.08			Nutmeg, mace and cardamoms.																		
			Nutmeg:																		<u> </u>
	0908.11	-	Neither crushed nor ground :																		
	0900.11		Organic																		
	0908.11.11		Wormy and Punky	kg	ТВ			1			Free					15%	8%	10.0%	30%		<u> </u>
	0908.11.19		Other	ka	TB			1			Free					15%	8%	10.0%	30%		<u> </u>
	0300.11.13		Other :	NY	טו			+	+		1166					1370	0.70	10.070	5070		<u> </u>
	0908.11.91		Wormy and Punky	kg	ТВ			1	1		Free					15%	8%	10.0%	30%		<u> </u>
	0908.11.91		Other	kg	TB	<u> </u>		1	-	<u> </u>	Free					15%		10.0%			<u> </u>
	0908.12		Crushed or ground :	Ng				1	+		1100					1370	0 /0	10.070	5070		<u> </u>
	0908.12.10		Broken	kg	TB				+		Free					15%	8%	10.0%	30%		<u> </u>
	0908.12.90		Other	kg	TB				1		Free					15%		10.0%			<u> </u>
		-	Mace:					1					1								1
	0908.21.00		Neither crushed nor ground	kg	TB			1			Free		1			15%	8%	10.0%	30%		1
	0908.22.00		Crushed or ground	kg	TB	İ			1	İ	Free		1			15%	8%	10.0%	30%		1
		-	Cardamoms:			İ			1	İ			1								1
	0908.31.00		Neither crushed nor ground	kg	ТВ	1				1	Free			25.2%		15%	8%	10.0%	30%		
	0908.32.00		Crushed or ground	kg	TB						Free		1	25.2%		15%		10.0%			

			Description	Unit	ICL/				Pref	erenti	ial Dut	y				Gen	VAT		6	Excise	S
HS Hdg	HS Code		Description	Unit	SLSI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAT	PAL	Cess	(S.P.D)	C L
09.09			Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.																		
		_	Seeds of coriander:																		⊢
	0909.21.00		Neither crushed nor ground	kg							Free		5%	4.5%		15%	8%	10.0%			*
	0909.22.00		Crushed or ground	kg							Free		5%	4.5%		15%	8%	10.0%			*
	0505.22.00	_	Seeds of cumin:	Ng							TICC		570	1.5 /0		1370	070	10.070			\vdash
	0909.31.00		Neither crushed nor ground	kg							Free		5%	4.5%		15%	8%	10.0%			*
	0909.32.00		Crushed or ground	kg							Free		5%	4.5%		15%	8%	10.0%			*
	0909102100	-	Seeds of anise, badian, caraway or fennel; juniper berries :	Ng							1100		0.70	110 / 0		1070	0.10	1010 /0			ſ
	0909.61		Neither crushed nor ground :																		
	0909.61.10		Seeds of anise or badin	kg							Free			4.5%		15%	8%	10.0%			
	0909.61.20		Seeds of fennel	kg							Free		5%	4.5%		15%	8%	10.0%			*
	0909.61.30		Seeds of caraway	Kg							Free			4.5%		15%	8%	10.0%			L
	0909.61.90		Other	kg							Free		5%	4.5%		15%	8%	10.0%			L
	0909.62		Crushed or ground :																		L
	0909.62.10		Anise, badin or caraway	Kg							Free			4.5%		15%	8%	10.0%			
	0909.62.90		Other	kg							Free		5%	4.5%		15%	8%	10.0%			⊢
09.10			Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.																		
		-	Ginger :																		\vdash
	0910.11		Neither crushed nor ground :																		⊢
	0910.11.10		Dried	kg	ТВ		12 50%	12.70%						27%		15%	8%	10.0%	15%		⊢
	0910.11.90		Other	kg	TB		12.5070	12.7070						27%		15%	8%	10.0%	15%		┢
	0910.12.00		Crushed or ground	kg	TB		12.50%	12 70%						27%		15%	8%	10.0%	15%		\vdash
	0910.20	-	Saffron :	Ng			12.5070	12.7070						2770		1370	070	10.070	1570		
	0910.20.10		Neither crushed nor ground	kg							Free			5%		15%	8%	10.0%	15%		
	0910.20.90		Other	kg							Free			5%		15%	8%	10.0%	15%		Γ
	0910.30	-	Turmeric (curcuma) :	Ng										0.10		2070	0.10	2010/0	2070		Γ
	0910.30.10		Neither crushed nor ground	kg	S /TB											15%	8%	10.0%	15%		*
	0910.30.90		Other	kg	S /TB											15%	8%	10.0%	15%		*
	0720.00.00	-	Other spices :	Rg	5,10											1370	070	10.070	1370		⊢
	0910.91		Mixtures referred to in Note 1(b) to this Chapter :																		Γ
	0910.91.10		Neither crushed nor ground	kg		1				1						15%	8%	10.0%	15%		
	0910.91.90		Other	kg												15%	8%	10.0%			Ē
	0910.99		Other :																		Ē
	0910.99.10		Mathe seed	kg							Free					15%	8%	10.0%			*
	0910.99.20		Curry	kg							Free					15%	8%	10.0%	15%		Ĺ
			Thyme and bay leaves																		Ĺ
	0910.99.31		Neither crushed nor ground	kg							Free					15%	8%	10.0%			
	0910.99.39		Other	kg							Free					15%	8%	10.0%	15%		Ĺ
			Other :																		
	0910.99.91		Neither crushed nor ground	kg							Free					15%	8%	10.0%			1
	0910.99.99		Other	kg							Free					15%	8%	10.0%	15%		1