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 09.01	HS Code		Description	Unit	ICL/				Pref	erenti	ial Dut	y				Gen	VAT	PAL	Cess	Excise	S C
				•	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty			0000	(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%	15%	10.0%	30%		
	0901.11.90		Other	ka							Free					15%		10.0%	30%		
	0901.12		Decaffeinated :	Ng												2070	10 / 0	20.070	0070		
	0901.12.10		Coffee Seeds	kg							Free					15%	15%	10.0%	30%		
	0901.12.90		Other	kg							Free					15%		10.0%	30%		
		-	Coffee, roasted :																		
	0901.21.00		Not decaffeinated	kg							Free					15%		10.0%	30%		
	0901.22.00		Decaffeinated	kg							Free					15%		10.0%	30%		
	0901.90.00	-	Other	kg							Free					15%	15%	10.0%	30%		
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%	15%	10.0%	15%		
	0902.10.12		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	ку							Free					15%	15%	10.0%	15%		
	0902.10.13		Other , flavoured	kg	L						Free					15%		10.0%	15%		
	0902.10.19		Other	kg	L						Free					15%	15%	10.0%	15%		

HS Hdq	HS Code		Description	Unit	ICL/				Pref	erenti	ial Dut	ÿ				Gen	VAT	PAL	Cess	Excise	s
nonug	115 Code			onne	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAI	FAL	Cess	(S.P.D)	L
		_																			
			In immediate packing of a content																		Ì
	0002 10 21		exceeding 4g, but not exceeding 1kg:																		
	0902.10.21		Certified by Sri Lanka Tea Board as wholly of	kg							Free					15%	15%	10.0%	15%		
	0902.10.22		Sri Lanka origin, flavoured Certified by Sri Lanka Tea Board as wholly of																		
	0902.10.22		Sri Lanka origin, Other	kg							Free					15%	15%	10.0%	15%		
	0902.10.23		Other , flavoured	kg	1						Free					15%	15%	10.0%	15%		
	0902.10.29		Other	kg	1						Free					15%	15%	10.0%	15%		
	0502.10.25		In immediate packing of a content	ĸg	-						TICC					1370	1370	10.070	1570		
			exceeding 1Kg, but not exceeding 3kg:																		Ì
	0902.10.31		Certified by Sri Lanka Tea Board as wholly of								_										
	0502.10.51		Sri Lanka origin, flavoured	kg							Free					15%	15%	10.0%	15%		
	0902.10.32		Certified by Sri Lanka Tea Board as wholly of								_										\square
		1	Sri Lanka origin, Other	kg							Free					15%	15%	10.0%	15%		
	0902.10.33		Other , flavoured	kg	L						Free					15%	15%	10.0%	15%		
	0902.10.39		Other	kg	ī						Free					15%	15%		15%		
	0902.20	-	Other green tea (not fermented):		_											2070	2070	2010/0	2070		
	0502.20		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								_					. =					
	0002.20.22		Sri Lanka origin, flavoured	kg							Free					15%	15%	10.0%	15%		
	0902.20.12		Certified by Sri Lanka Tea Board as wholly of								_					. =					
			Sri Lanka origin, Other	kg							Free					15%	15%	10.0%	15%		
	0902.20.13		Other , flavoured	kg	L						Free					15%	15%	10.0%	15%		
	0902.20.19		Other	kg	L						Free					15%	15%		15%		
			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	1							E.e.e.					1 5 0/	150/	10.00/	1 5 0/		
			Sri Lanka origin, flavoured	kg							Free					15%	15%	10.0%	15%		Ì
	0902.20.22		Certified by Sri Lanka Tea Board as wholly of	1							Even					1 5 0/	1 50/	10.00/	1 50/		
			Sri Lanka origin, Other	kg							Free					15%	15%	10.0%	15%		
	0902.20.23		Other , flavoured	kg	L						Free					15%	15%	10.0%	15%		
	0902.20.29		Other	kg	L						Free					15%	15%	10.0%	15%		
			Other:																		
	0902.20.91		Certified by Sri Lanka Tea Board as wholly of	kg							Free					15%	15%	10.0%	15%		
			Sri Lanka origin, flavoured	-							TIEE					1370	1370	10.070	1370		
	0902.20.92		Certified by Sri Lanka Tea Board as wholly of	kg							Free					15%	15%	10.0%	15%		
			Sri Lanka origin, Other	-																	
	0902.20.93		Other , flavoured	kg	L						Free					15%		10.0%	15%		
	0902.20.99		Other	kg	L						Free					15%	15%	10.0%	15%		
	0902.30	-	Black tea (fermented) and partly fermented																		
		1	tea, in immediate packings of a content not																		
		1	exceeding 3 kg :			L															
			In immediate packing of a content not																		
		1	exceeding 4g:			L															\square
	0902.30.11		Certified by Sri Lanka Tea Board as wholly of	kg							Free					15%	15%	10.0%	15%		
		1	Sri Lanka origin, flavoured	-		L										1370	1370	10.070	1370		
	0902.30.12		Certified by Sri Lanka Tea Board as wholly of	kg							Free					15%	15%	10.0%	15%		
		1	Sri Lanka origin, Other	ing .							1100					1370	1370	10.070	10/0		

HS Hda	HS Code		Description	Unit	ICL/				Pref	erenti	ial Dut	ÿ				Gen	VAT	PAL	Cess	Excise	s c
ns nug	ns coue		Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	PAL	Cess	(S.P.D)	L
											_					.=		10.001			
	0902.30.13		Other, Flavoured	kg							Free					15%	15%	10.0%	15%		<u> </u>
	0902.30.19		Other	kg	L						Free					15%	15%	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%	15%	10.0%	15%		
	0902.30.22		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	15%	10.0%	15%		
	0902.30.23		Other, Flavoured	ka	L						Free					15%	15%	10.0%	15%		
	0902.30.29		Other	ka	L						Free					15%	15%	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%	15%	10.0%	15%		
	0902.30.32		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	15%	10.0%	15%		
	0902.30.33		Other, Flavoured	kg	1						Free					15%	15%	10.0%	15%		<u> </u>
	0902.30.39		Other	ka							Free					15%	15%	10.0%	15%		1
	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					15%	15%	10.0%	15%		
	0902.40.12		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	15%	10.0%	15%		
	0902.40.13		Other , flavoured	kg	L						Free					15%	15%	10.0%	15%		
	0902.40.19		Other	kg	L						Free					15%	15%	10.0%	15%		
			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%	15%	10.0%	15%		
	0902.40.22		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	15%	10.0%	15%		
	0902.40.23		Other , flavoured	ka	L						Free					15%	15%	10.0%	15%		
	0902.40.29		Other	ka	L	1	Ì	1	1	1	Free	İ				15%	15%	10.0%	15%		
			Other:	3		1	Ì	1	1	1		İ									
	0902.40.91		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg				1			Free					15%	15%	10.0%	15%		
	0902.40.92		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	15%	10.0%	15%		
	0902.40.93		Other, flavoured	kg	L					1	Free	l				15%	15%	10.0%	15%		
	0902.40.99		Other	kg	Ĺ						Free					15%	15%	10.0%	15%		_
	0000 00 00										-		7 504	E0/		1 5 4 1	150/	10.00/			<u> </u>
09.03	0903.00.00		Maté.	kg							Free		7.5%	5%		15%	15%	10.0%	15%		

HS Hdq	HS Code		Description	Unit	ICL/				Pref	erenti	ial Dut	y				Gen	VAT	PAL	Cess	Excise	s c
nonug	115 Code		Description	Ome	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty		LUC L	CE33	(S.P.D)	L
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																		
	0904.11.11		exceeding 450grams per litre : Organic	kg	ТВ						Free					15%	15%	10.0%	30%		-
	0904.11.19		Other	kg	TB						Free					15%	15%	10.0%	30%		
	0904.11.20		Matured Berries of pepper with a density exceeding 450grams per litre	kg	ТВ						Free					15%	15%	10.0%	30%		
	0904.11.30		Other, white	kg	TB						Free					15%	15%	10.0%	30%		
	0904.11.90 0904.12		Other Crushed or ground :	kg	TB						Free					15%	15%	10.0%	30%		<u> </u>
	0904.12		Crushed	kg	ТВ						Free					15%	15%	10.0%	30%		
	0904.12.10		Ground	kg	TB						Free					15%	15%	10.0%	30%		<u> </u>
	0504.12.20	-	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta:</i>	ĸġ							Tiee					1570	1570	10.0 %	5070		
	0904.21		Dried, neither crushed nor ground :																		
	0904.21.10		Chillies	kg												Rs.30/= per kg	15%	10.0%			*
	0904.21.90		Other	kg												15%	15%	10.0%	30%		
	0904.22		Crushed or ground :																		
	0904.22.10		Chillies	kg												Rs.30/= per kg	15%	10.0%			*
	0904.22.90		Other	kg												Rs.30/= per kg	15%	10.0%			*
09.05			Vanilla.																		
	0905.10		Neither crushed nor ground :																		
	0905.10.10		Vanilla Pods	kg							Free					15%	15%	10.0%	30%		
	0905.10.90		Other	kg							Free					15%	15%	10.0%	30%		
	0905.20.00		Crushed or ground	kg							Free					15%	15%	10.0%	30%		
09.06			Cinnamon and cinnamon-tree flowers.																		
	0906.11	-	Neither crushed nor ground : Cinnamon (<i>Cinnamomum zeylanicum</i>																		+
	0300.11		Blume):																		
			Organic	1			1	1													
	0906.11.11		Quills cut, in retail packs of 1 kg or less and packed in cases	kg	ТВ						Free					15%	15%	10.0%	30%		
	0906.11.12		Other quills	kg	TB						Free					15%	15%	10.0%	30%		
	0906.11.13		Qullings	kg	TB						Free					15%	15%	10.0%	30%		
	0906.11.14		Featherings	kg	TB						Free					15%		10.0%	30%		
	0906.11.15		Chips	kg	TB						Free					15%	15%	10.0%	30%		

HS Hdg	HS Code		Description	Unit	ICL/				Pref	erenti	ial Dut	ÿ				Gen	VAT	PAL	Cess	Excise	s c
nonag	115 Code		Description	Unic	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty		L U U	CESS	(S.P.D)	L
	0906.11.19		Other	kg	TB						Free					15%	15%	10.0%	30%		
			Other :				-										-				
	0906.11.91		Quills cut, in retail packs of 1 kg or less and	kg	тв						Free					15%	15%	10.0%	30%		
			packed in cases	-																	
	0906.11.92		Other quills	kg	TB		-				Free					15%	15%	10.0%	30%		
	0906.11.93		Qullings	kg	TB		-				Free					15%	15%	10.0%	30%		
	0906.11.94		Featherings	kg	TB						Free					15%	15%	10.0%	30%		-
	0906.11.95		Chips	kg	TB						Free					15%	15%	10.0%	30%		
	0906.11.99		Other	kg	TB						Free					15%	15%	10.0%	30%		
	0906.19.00		Other	kg	TB						Free					15%	15%	10.0%	30%		
	0906.20	-	Crushed or ground :																		
	0906.20.10		Cinnamon (<i>Cinnamomum zeylanicum</i> <i>Blume</i>) crushed	kg	ТВ						Free					15%	15%	10.0%	30%		
	0906.20.20		Cinnamon (<i>Cinnamomum zeylanicum</i> <i>Blume</i>) ground	kg	ТВ						Free					15%	15%	10.0%	30%		
	0906.20.90		Other	kg	ТВ						Free					15%	15%	10.0%	30%		-
09.07			Cloves (whole fruit, cloves and stems).																		
	0907.10	-	Neither crushed nor ground :																		
			Organic :																		
	0907.10.11		Whole fruit	kg	TB						Free					15%	15%	10.0%	30%		
	0907.10.12		Cloves	kg	TB						Free					15%	15%	10.0%	30%		
	0907.10.13		Stems	kg	TB						Free					15%	15%	10.0%	30%		_
			Other :																		
	0907.10.91		Whole fruit	kg	TB						Free					15%	15%	10.0%	30%		
	0907.10.92		Cloves	kg	TB						Free					15%	15%	10.0%	30%		
	0907.10.93		Stems	kg	TB						Free					15%	15%	10.0%	30%		
	0907.20.00	-	Crushed or ground	kg	TB						Free					15%	15%	10.0%	30%		
9.08			Nutmeg, mace and cardamoms.																		-
19.00			nutifieg, mace and cardamonis.																		1
		-	Nutmeg:																		1
	0908.11		Neither crushed nor ground :																		
			Organic																		
	0908.11.11		Wormy and Punky	kg	TB						Free					15%	15%	10.0%	30%		
	0908.11.19		Other	kg	TB						Free					15%	15%	10.0%	30%		Γ
			Other :																		L
	0908.11.91		Wormy and Punky	kg	TB				T		Free					15%	15%	10.0%	30%		Γ
	0908.11.99		Other	kg	TB						Free					15%	15%	10.0%	30%		Γ
	0908.12		Crushed or ground :																		
	0908.12.10		Broken	kg	TB						Free					15%	15%	10.0%	30%		
	0908.12.90		Other	kg	TB						Free					15%	15%	10.0%	30%		
			Mace:																		
	0908.21.00		Neither crushed nor ground	kg	TB						Free					15%	15%	10.0%	30%		
	0908.22.00		Crushed or ground	kg	TB						Free					15%	15%	10.0%	30%		
		-	Cardamoms:																		
	0908.31.00		Neither crushed nor ground	kg	TB						Free			25.2%		15%	15%	10.0%	30%		
	0908.32.00		Crushed or ground	kg	TB						Free			25.2%		15%	15%	10.0%	30%		

HS Hdg 09.09	HS Code		Description	Unit	ICL/				Pref	erenti	al Dut	y				Gen	VAT	PAL	Cess	Excise	s C
пэпау	ns coue		Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	PAL	Cess	(S.P.D)	L
09.09			Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.																		
			Seeds of coriander:																		-
	0909.21.00	-	Neither crushed nor ground	ka							Free		5%	4.5%		15%	15%	10.0%			*
	0909.21.00		Crushed or ground	kg kg							Free		5%	4.5%		15%	15%	10.0%			*
	0909.22.00	_	Seeds of cumin:	ку							TIEE		J 70	т. Ј 70		1370	1370	10.070			+
	0909.31.00		Neither crushed nor ground	kg							Free		5%	4.5%		15%	15%	10.0%			*
	0909.32.00		Crushed or ground	kg							Free		5%	4.5%		15%	15%	10.0%			*
	0909.32.00	-	Seeds of anise, badian, caraway or fennel; juniper berries :	ĸġ							1100		570	1.570		1570	1570	10.070			
	0909.61		Neither crushed nor ground :																		
	0909.61.10		Seeds of anise or badin	kg							Free			4.5%		15%	15%	10.0%			
	0909.61.20		Seeds of fennel	kg							Free		5%	4.5%		15%	15%	10.0%			*
	0909.61.30		Seeds of caraway	Kg							Free			4.5%		15%	15%	10.0%			
	0909.61.90		Other	kg							Free		5%	4.5%		15%	15%	10.0%			
	0909.62		Crushed or ground :																		
	0909.62.10		Anise, badin or caraway	Kg							Free			4.5%		15%	15%	10.0%			
	0909.62.90		Other	kg							Free		5%	4.5%		15%	15%	10.0%			
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	TB		12.50%	12.70%						27%		15%	15%	10.0%	15%		
	0910.11.90		Other	kg	TB									27%		15%	15%	10.0%	15%		
	0910.12.00		Crushed or ground	kg	TB		12.50%	12.70%						27%		15%	15%	10.0%	15%		
	0910.20	-	Saffron :																		
	0910.20.10		Neither crushed nor ground	kg							Free			5%		15%	15%	10.0%	15%		
	0910.20.90		Other	kg							Free			5%		15%	15%	10.0%	15%		
	0910.30	-	Turmeric (curcuma) :																		
	0910.30.10		Neither crushed nor ground	kg	S /TB											15%	15%	10.0%	15%		*
	0910.30.90		Other	kg	S /TB											15%	15%	10.0%	15%		*
		-	Other spices :																		
	0910.91		Mixtures referred to in Note 1(b) to this Chapter :																		
	0040.01.10		IN outhor cruched per ground	kg	1		1	1								15%		10.0%			
	0910.91.10		Neither crushed nor ground												1						
	0910.91.90		Other	kg												15%	15%	10.0%	15%		+
	0910.91.90 0910.99		Other Other :	kg							F #								15%		
	0910.91.90 0910.99 0910.99.10	 	Other Other : Mathe seed	kg kg							Free					15%	15%	10.0%			*
	0910.91.90 0910.99	 	Other Other : Mathe seed Curry	kg							Free Free								15%		*
	0910.91.90 0910.99 0910.99.10 0910.99.20	 	Other Other : Mathe seed Curry Thyme and bay leaves	kg kg kg							Free					<u>15%</u> 15%	15% 15%	10.0% 10.0%	15%		*
	0910.91.90 0910.99 0910.99.10 0910.99.20 0910.99.31	 	Other Other : Mathe seed Curry Thyme and bay leaves Neither crushed nor ground	kg kg kg kg							Free Free					15% 15% 15%	15% 15% 15%	10.0% 10.0% 10.0%	15%		*
	0910.91.90 0910.99 0910.99.10 0910.99.20	 	Other Other : Mathe seed Curry Thyme and bay leaves Neither crushed nor ground Other	kg kg kg							Free					<u>15%</u> 15%	15% 15% 15%	10.0% 10.0%	15%		*
	0910.91.90 0910.99 0910.99.10 0910.99.20 0910.99.31	 	Other Other : Mathe seed Curry Thyme and bay leaves Neither crushed nor ground	kg kg kg kg							Free Free					15% 15% 15%	15% 15% 15% 15%	10.0% 10.0% 10.0%	15%		*