## 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	HS Code		Description	Unit	ICL/				Pref	erent	ial Dut	у				Gen	VAT	PAL	Cess	Excise	SSCL	S
110 1149	115 6646		2 05 d. i.p. d. i.	J.IIIC	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	,,,,		<b>C</b> C55	(S.P.D)		L
09.01			Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.																			
	0901.11	-	Coffee, not roasted : Not decaffeinated:	l.a							Fron					15%	150/	10.0%	30%		2.5%	
	0901.11.10 0901.11.90 0901.12		Coffee Seeds Other Decaffeinated:	kg kg							Free Free					15%	15% 15%	10.0%	30%		2.5%	
	0901.12.10 0901.12.90		Coffee Seeds Other Coffee, roasted :	kg kg							Free Free					15% 15%	15% 15%	10.0%	30% 30%		2.5% 2.5%	$\exists$
	0901.21.00 0901.22.00		Not decaffeinated  Decaffeinated	kg kg							Free Free					15% 15%	15% 15%	10.0%	30% 30%		2.5%	
09.02	0901.90.00	-	Other  Tea, whether or not flavoured.	kg							Free					15%	15%	10.0%	30%		2.5%	
	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%		2.5%	
	0902.10.12		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	15%	10.0%	15%		2.5%	Щ
	0902.10.13 0902.10.19		Other , flavoured Other In immediate packing of a content exceeding 4q, but not exceeding 1kg:	kg kg	L						Free Free					15% 15%	15% 15%	10.0%	15% 15%		2.5% 2.5%	H

HS Hdq	HS Code		Description	Unit	ICL/				Pref	erent	ial Dut	у				Gen	VAT	PAL	Cess	Excise	SSCL	S
110 Hug	115 Couc		Description	Oilie	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VA.	IAL	CCSS	(S.P.D)	JJCL	L
	0902.10.21		Certified by Sri Lanka Tea Board as wholly of	kg							Free					15%	15%	10.0%	15%		2.5%	+
	0902.10.22		Sri Lanka origin, flavoured Certified by Sri Lanka Tea Board as wholly of	kg							Free					15%	15%	10.0%	15%		2.5%	┢
	0902.10.23		Sri Lanka origin, Other Other , flavoured	kg					1		Free					15%	15%	10.0%	15%		2.5%	+
	0902.10.29	T	Other	kg	i i						Free					15%	15%	10.0%	15%		2.5%	+
	0902.10.29		In immediate packing of a content exceeding 1Kg, but not exceeding 3kg:	ĸy							1166					1570	1370	10.070	1370		2.5 /0	
	0902.10.31		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					15%	15%	10.0%	15%		2.5%	
	0902.10.32		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	15%	10.0%	15%		2.5%	
	0902.10.33		Other , flavoured	kg	L						Free					15%	15%	10.0%	15%		2.5%	
	0902.10.39		Other	kg	L						Free					15%	15%	10.0%	15%		2.5%	Ī
	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					15%	15%	10.0%	15%		2.5%	
	0902.20.12		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	15%	10.0%	15%		2.5%	
	0902.20.13		Other , flavoured	kg	L						Free					15%	15%	10.0%	15%		2.5%	
	0902.20.19		Other	kg	L						Free					15%	15%	10.0%	15%		2.5%	
			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					15%	15%	10.0%	15%		2.5%	
	0902.20.22		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	15%	10.0%	15%		2.5%	
	0902.20.23		Other , flavoured	kg	L						Free					15%	15%	10.0%	15%		2.5%	↓
	0902.20.29		Other:	kg	L						Free					15%	15%	10.0%	15%		2.5%	
	0902.20.91		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					15%	15%	10.0%	15%		2.5%	
	0902.20.92		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	15%	10.0%	15%		2.5%	
	0902.20.93		Other , flavoured	kg	L						Free					15%	15%	10.0%	15%		2.5%	
	0902.20.99		Other	kg	L						Free					15%	15%	10.0%	15%		2.5%	
	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					15%	15%	10.0%	15%		2.5%	
	0902.30.12		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	15%	10.0%	15%		2.5%	
	0902.30.13		Other, Flavoured	kg	L						Free					15%	15%	10.0%	15%		2.5%	_
	0902.30.19		Other	kg	L						Free					15%	15%	10.0%	15%		2.5%	
			In immediate packing of a content exceeding 4g but not exceeding 1 kg:																			

HS Hdg	HS Code	Description	Unit	ICL/				Pref	erent	ial Dut	у				Gen	VAT	PAL	Cons	Excise	SSCL	S
ns nag	HS Code	Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAI	PAL	Cess	(S.P.D)	SSCL	C L
	0902.30.21	 Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					15%	15%	10.0%	15%		2.5%	
	0902.30.22	 Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	15%	10.0%	15%		2.5%	
	0902.30.23	 Other, Flavoured	ka	L						Free					15%	15%	10.0%	15%		2.5%	1
	0902.30.29	 Other	ka	L						Free					15%	15%	10.0%	15%		2.5%	1
		 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%		2.5%	
	0902.30.32	 Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	15%	10.0%	15%		2.5%	
	0902.30.33	 Other, Flavoured	kg	L						Free					15%	15%	10.0%	15%		2.5%	
	0902.30.39	 Other	kg	L						Free					15%	15%	10.0%	15%		2.5%	
	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%		2.5%	
	0902.40.12	 Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	15%	10.0%	15%		2.5%	
	0902.40.13	 Other , flavoured	kg	L						Free					15%	15%	10.0%	15%		2.5%	
	0902.40.19	 Other	kg	L						Free					15%	15%	10.0%	15%		2.5%	
		 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%		2.5%	
	0902.40.22	 Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	15%	10.0%	15%		2.5%	
	0902.40.23	 Other , flavoured	kg	L						Free					15%	15%	10.0%	15%		2.5%	
	0902.40.29	 Other	kg	L						Free					15%	15%	10.0%	15%		2.5%	
		 Other:																			
	0902.40.91	 Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					15%	15%	10.0%	15%		2.5%	
	0902.40.92	 Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					15%	15%	10.0%	15%		2.5%	
	0902.40.93	 Other , flavoured	kg	L						Free					15%	15%	10.0%	15%		2.5%	
	0902.40.99	 Other	kg	L						Free					15%	15%	10.0%	15%		2.5%	1
																					4
09.03	0903.00.00	Maté.	kg							Free		7.5%	5%		15%	15%	10.0%	15%		2.5%	

HS Hdg	HS Code		Description	Unit												Gen	VAT	PAL	Cess	Excise	SSCL	S C
			2 cod i paron	Oc	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	• • • • • • • • • • • • • • • • • • • •	- 712	0000	(S.P.D)	5552	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:																			1
	0904.11		Neither crushed nor ground : Light Berries of pepper with a density not exceeding 450grams per litre :																			-
	0904.11.11		Organic	kg	ТВ		1				Free					15%	15%	10.0%	30%		2.5%	+
	0904.11.19		Other	kg	TB						Free					15%	15%	10.0%	30%		2.5%	T
	0904.11.20		Matured Berries of pepper with a density exceeding 450grams per litre	kg	ТВ						Free					15%	15%	10.0%	30%		2.5%	
	0904.11.30		Other, white	kg	ТВ						Free					15%	15%	10.0%	30%		2.5%	
	0904.11.90		Other	kg	TB						Free					15%	15%	10.0%	30%		2.5%	
	0904.12		Crushed or ground:																			
	0904.12.10		Crushed	kg	TB						Free					15%	15%	10.0%	30%		2.5%	
	0904.12.20		Ground	kg	TB						Free					15%	15%	10.0%	30%		2.5%	
		-	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta:</i>																			
	0904.21		Dried, neither crushed nor ground:																			$\perp$
	0904.21.10		Chillies	kg												Rs.30/= per kg	15%	10.0%			2.5%	*
	0904.21.90		Other	kg												15%	15%	10.0%	30%		2.5%	
	0904.22		Crushed or ground :																			$\perp$
	0904.22.10		Chillies	kg												Rs.30/= per kg	15%	10.0%			2.5%	*
	0904.22.90		Other	kg												Rs.30/= per kg	15%	10.0%			2.5%	*
09.05			Vanilla.																			4
	0905.10	-	Noithou awahad nay ayayad .				-															+
	0905.10.10		Neither crushed nor ground : Vanilla Pods	kg			1				Free					15%	15%	10.0%	30%		2.5%	+
	0905.10.10		Other	kg							Free					15%	15%	10.0%	30%		2.5%	+-
	0905.20.00		Crushed or ground	kg							Free					15%	15%	10.0%	30%		2.5%	
			J. S.																			
09.06			Cinnamon and cinnamon-tree flowers.																			
			Neither crushed nor ground :																			$\blacksquare$
	0906.11		Cinnamon ( <i>Cinnamomum zeylanicum</i>			1	+		1			1			1		1	<del>                                     </del>				+
	0500.11	<u> </u>	Blume): Organic																			4
	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%		2.5%	$\prod$
	0906.11.12		Other quills	kg	ТВ		†				Free					15%	15%	10.0%	30%		2.5%	$\forall$
	0906.11.13		Qullings	kg	TB		†		1		Free				1	15%	15%		30%		2.5%	$\Box$
	0906.11.14		Featherings	kg	TB		1				Free					15%	15%		30%		2.5%	
	0906.11.15		Chips	kg	TB						Free					15%	15%	10.0%	30%		2.5%	
	0906.11.19		Other	kg	TB						Free					15%	15%	10.0%	30%		2.5%	
			Other:																			

HS Hdg	HS Code		Description	Unit   ICL/											Gen	VAT	PAL	Cess	Excise	SSCL	S	
			23334		SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty				(S.P.D)		L
	0906.11.91		Quills cut, in retail packs of 1 kg or less and																			+
			packed in cases	kg	TB						Free					15%	15%	10.0%	30%		2.5%	
	0906.11.92		Other quills	kg	TB						Free					15%	15%	10.0%	30%		2.5%	_
	0906.11.93		Qullings	kg	TB						Free					15%	15%	10.0%	30%		2.5%	4
	0906.11.94		Featherings	kg	TB						Free					15%	15%	10.0%	30%		2.5%	_
	0906.11.95		Chips	kg	TB						Free					15%	15%	10.0%	30%		2.5%	_
	0906.11.99		Other	kg	TB						Free					15%	15%	10.0%	30%		2.5%	
	0906.19.00		Other	kg	TB						Free					15%	15%	10.0%	30%		2.5%	
	0906.20	-	Crushed or ground:																			
	0906.20.10		Cinnamon ( <i>Cinnamomum zeylanicum</i>	kg	ТВ						Free					15%	15%	10.0%	30%		2.5%	
	0006 20 20		Blume) crushed																			+
	0906.20.20		Cinnamon ( <i>Cinnamomum zeylanicum Blume</i> ) ground	kg	ТВ						Free					15%	15%	10.0%	30%		2.5%	
	0906.20.90		Other	kg	TB						Free					15%	15%	10.0%	30%		2.5%	
09.07			Cloves (whole fruit, cloves and stems).																			
																						+-
	0907.10		Neither crushed nor ground :																			+
	0907.10	-	Organic :																			+-
	0907.10.11		Whole fruit	kg	ТВ						Free					15%	15%	10.0%	30%		2.5%	+
	0907.10.11		Cloves	kg	TB						Free					15%	15%	10.0%	30%		2.5%	+
	0907.10.12		Stems	kg	TB						Free					15%	15%	10.0%	30%		2.5%	+-
	0907.10.13		Other:	ĸy	ID						riee					15%	15%	10.0%	30%		2.5%	+-
	0907.10.91		Whole fruit	kg	ТВ						Free					15%	15%	10.0%	30%		2.5%	+-
	0907.10.91		Cloves	,	ТВ				-		Free					15%	15%	10.0%	30%		2.5%	+
	0907.10.92			kg	ТВ				-							15%	15%	10.0%	30%			+
	0907.10.93		Stems Crushed or ground	kg kg	ТВ						Free Free					15%	15%	10.0%	30%		2.5% 2.5%	+
	0307120100		erasnea or ground	ng.	15						1100					1370	1570	10.070	3070		21370	t
09.08			Nutmeg, mace and cardamoms.																			
																						_
		-	Nutmeg:																			
	0908.11		Neither crushed nor ground :																			
			Organic													.=0/	4=0/	10.00/	2001		2 = 2 /	_
	0908.11.11		Wormy and Punky	kg	TB						Free					15%	15%	10.0%	30%		2.5%	_
	0908.11.19		Other	kg	TB						Free					15%	15%	10.0%	30%		2.5%	+
	2000 11 01		Other:	1	TD						F			-		150/	150/	10.007	200/		2.50/	+
	0908.11.91		Wormy and Punky	kg	TB	<b> </b>		-			Free			1		15%	15%	10.0%	30%		2.5%	+
	0908.11.99		Other	kg	TB	-	-	-			Free			<del>                                     </del>		15%	15%	10.0%	30%		2.5%	+
	0908.12		Crushed or ground :	le*	TD	<del>                                     </del>					Eraa			<b>-</b>		1 [ 0 /	1 50/	10.00/	200/		2 50/	+
	0908.12.10		Broken	kg	TB TB	<del>                                     </del>					Free			<b>-</b>		15% 15%	15% 15%	10.0%	30% 30%		2.5% 2.5%	+
	0908.12.90		Other	kg	IB	<del>                                     </del>					Free			<b>-</b>		15%	15%	10.0%	30%		2.5%	+
	0908.21.00	1	Mace: Neither crushed nor ground	le*	ТВ	-					Free			-		1 [ 0 /	15%	10.0%	30%		2.5%	+-
				kg		-								-		15%						+-
	0908.22.00		Crushed or ground Cardamoms:	kg	ТВ	<del>                                     </del>					Free			<b>-</b>		15%	15%	10.0%	30%		2.5%	+
	0908.31.00	1	Neither crushed nor ground	ka	ТВ	<b> </b>					Eroo			25.2%		15%	15%	10.0%	30%		2.5%	+-
	0908.31.00			kg kg	TB	-					Free			25.2%		15%	15%	10.0%	30%		2.5%	+-
00.00	U9U8.32.UU		Crushed or ground	кg	ΙΒ						Free			23.2%		15%	15%	10.0%	30%		2.5%	+
09.09			Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper																			
			berries.																			
			Control																			1
	İ	-	Seeds of coriander:			1			1													1

HS Hdg	HS Code		Description	Unit	ICL/				Pref	erent	ial Dut	у				Gen	VAT	PAL	Cess	Excise	SSCL	S C
115 Hug	115 code		Description		SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAI	I AL	CCSS	(S.P.D)	3301	L
	0909.21.00		Neither crushed nor ground	kg							Free		5%	4.5%		15%	15%	10.0%			2.5%	*
	0909.22.00		Crushed or ground	kg							Free		5%	4.5%		15%	15%	10.0%			2.5%	*
		-	Seeds of cumin:																			
	0909.31.00		Neither crushed nor ground	kg							Free		5%	4.5%		15%	15%	10.0%			2.5%	*
	0909.32.00		Crushed or ground	kg							Free		5%	4.5%		15%	15%	10.0%			2.5%	*
		-	Seeds of anise, badian, caraway or fennel; juniper berries:																			
	0909.61		Neither crushed nor ground :																			
	0909.61.10		Seeds of anise or badin	kg							Free			4.5%		15%	15%	10.0%			2.5%	
	0909.61.20		Seeds of fennel	kg							Free		5%	4.5%		15%	15%	10.0%			2.5%	*
	0909.61.30		Seeds of caraway	Kg							Free			4.5%		15%	15%	10.0%			2.5%	
	0909.61.90		Other	kg							Free		5%	4.5%		15%	15%	10.0%			2.5%	
	0909.62		Crushed or ground:																			
	0909.62.10		Anise, badin or caraway	Kg							Free			4.5%		15%	15%	10.0%			2.5%	
	0909.62.90		Other	kg							Free		5%	4.5%		15%	15%	10.0%			2.5%	
09.10			Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.																			
		-	Ginger:																			
	0910.11		Neither crushed nor ground :																			
	0910.11.10		Dried	ka	ТВ		12.50%	12.70%						27%		15%	15%	10.0%	15%		2.5%	
	0910.11.90		Other	kg	ТВ									27%		15%	15%	10.0%	15%		2.5%	
	0910.12.00		Crushed or ground	kg	ТВ		12.50%	12.70%						27%		15%	15%	10.0%	15%		2.5%	
	0910.20	-	Saffron :																			
	0910.20.10		Neither crushed nor ground	kg							Free			5%		15%	15%	10.0%	15%		2.5%	
	0910.20.90		Other	kg							Free			5%		15%	15%	10.0%	15%		2.5%	
	0910.30	-	Turmeric (curcuma):																			
	0910.30.10		Neither crushed nor ground	kg	S /TB											15%	15%	10.0%	15%		2.5%	*
	0910.30.90		Other	kg	S/TB											15%	15%	10.0%	15%		2.5%	*
		-	Other spices :		·																	1
	0910.91		Mixtures referred to in Note 1(b) to this Chapter:																			
	0910.91.10		Neither crushed nor ground	ka						1						15%	15%	10.0%	15%		2.5%	+
	0910.91.90		Other	kg							1					15%	15%	10.0%	15%		2.5%	+
	0910.99		Other:	9					1							-570		20.070	-570			+
	0910.99.10		Mathe seed	kg							Free					15%	15%	10.0%			2.5%	*
	0910.99.20		Curry	kg							Free					15%	15%	10.0%	15%		2.5%	$\top$
		<b> </b>	Thyme and bay leaves	3																		$\dagger \dagger$
	0910.99.31		Neither crushed nor ground	kg							Free			1		15%	15%	10.0%	15%		2.5%	$\uparrow \uparrow \uparrow$
	0910.99.39		Other	kg							Free					15%	15%	10.0%	15%		2.5%	
			Other:																			
	0910.99.91		Neither crushed nor ground	kg							Free					15%	15%	10.0%	15%		2.5%	
	0910.99.99		Other	kg							Free					15%	15%	10.0%	15%		2.5%	