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 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coff substitutes containing coffee in any	Unit	ICL/				Pref	erenti	al Dut	у				Gen	VAT	PAL	Cess	Excise	SSCL	s c	
				•	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty			0000	(S.P.D)		Ľ
09.01			decaffeinated; coffee husks and skins; coffee																			
		-	Coffee, not roasted :																			<u> </u>
	0901.11		Not decaffeinated:															_				<u> </u>
	0901.11.10		Coffee Seeds	kg							Free					20%	15%	Ex	25%		2.5%	
	0901.11.90		Other	kg							Free					20%	15%	Ex	25%		2.5%	<u> </u>
	0901.12		Decaffeinated :															_				<u> </u>
	0901.12.10		Coffee Seeds	kg							Free					20%	15%	Ex	25%		2.5%	<u> </u>
	0901.12.90		Other	kg							Free					20%	15%	Ex	25%		2.5%	
		-	Coffee, roasted :																			
	0901.21		Not decaffeinated	kg							Free					20%	15%	10%	25%		2.5%	
	0901.22		Decaffeinated	kg							Free					20%	15%	10%	25%		2.5%	
	0901.90	-	Other	kg							Free					20%	15%	10%	25%		2.5%	
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					20%	15%	Ex	10%		2.5%	
	0902.10.12		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	15%	Ex	10%		2.5%	
	0902.10.13		Other , flavoured	kg	L						Free					20%	15%	Ex	10%		2.5%	
	0902.10.19		Other	kg	L			1			Free					20%	15%	10%	10%		2.5%	
			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					20%	15%	Ex	10%		2.5%	
	0902.10.22		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	15%	Ex	10%		2.5%	
	0902.10.23		Other , flavoured	kg	L						Free					20%	15%	Ex	10%		2.5%	

HS Hdg	0902.10.29 Other In immediate packing of a	Description	Unit										Gen	VAT	PAL	Corre	Excise	SSCL	2			
ns nag	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	PAL	Cess	(S.P.D)	SSCL	
	0902.10.29			kg	L						Free					20%	15%	Ex	10%		2.5%	
			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	ka							Free					20%	15%	Ex	10%		2.5%	
			Lanka origin, flavoured	kg							riee					20%	15%	EX	10%		2.5%	
	0902.10.32		Certified by Sri Lanka Tea Board as wholly of Sri	1.0							Even					2007	1 5 0/	E.	100/		2 50/	Τ
			Lanka origin, Other	kg							Free					20%	15%	Ex	10%		2.5%	
	0902.10.33		Other , flavoured	kg	L						Free				1	20%	15%	Ex	10%		2.5%	T
	0902.10.39		Other	kg	L						Free					20%	15%	Ex	10%		2.5%	T
	0902.20	-	Other green tea (not fermented) :																			T
	0002.20		In immediate packing of a content exceeding 3 kg												1			1				t
			but not exceeding 5kg:																			
	0902.20.11		Certified by Sri Lanka Tea Board as wholly of Sri																	1		†
	0502.20.11		Lanka origin, flavoured	kg							Free					20%	15%	Ex	10%		2.5%	
	0902.20.12		Certified by Sri Lanka Tea Board as wholly of Sri												1			1				+
	0902.20.12		Lanka origin, Other	kg							Free					20%	15%	Ex	10%		2.5%	
	0902.20.13		Other , flavoured	kg							Free					20%	15%	Ex	10%		2.5%	+
	0902.20.19		Other	ka							Free					20%	15%	Ex	10%	1	2.5%	+
	0902.20.19		In immediate packing of a content exceeding 5Kg,	ку							Fiee					20%	15%	EX	10%	+	2.5%	+
			but not exceeding 10 kg :												-					-		+
	0902.20.21		Certified by Sri Lanka Tea Board as wholly of Sri	kg							Free					20%	15%	Ex	10%		2.5%	
			Lanka origin, flavoured	5														-				_
	0902.20.22		Certified by Sri Lanka Tea Board as wholly of Sri	kg							Free					20%	15%	Ex	10%		2.5%	
			Lanka origin, Other	-																		_
	0902.20.23		Other , flavoured	kg	L						Free					20%	15%	Ex	10%		2.5%	
	0902.20.29		Other	kg	L						Free					20%	15%	Ex	10%		2.5%	_
			Other :																			
	0902.20.91		Certified by Sri Lanka Tea Board as wholly of Sri	kg							Free					20%	15%	Ex	10%		2.5%	
			Lanka origin, flavoured	ĸġ							TIEE					2070	1370	L.	10 /0		2.370	
	0902.20.92		Certified by Sri Lanka Tea Board as wholly of Sri	ka							Free					20%	15%	Ex	10%		2.5%	
			Lanka origin, Other	kg							Tiee											
	0902.20.93		Other , flavoured	kg	L						Free					20%	15%	Ex	10%		2.5%	Τ
	0902.20.99		Other	kg	L						Free					20%	15%	10%	10%		2.5%	Τ
	0902.30	-	Black tea (fermented) and partly fermented tea, in																			T
			immediate packings of a content not exceeding 3 kg																			
			In immediate packing of a content not exceeding 4g												1			1				1
	0902.30.11		Certified by Sri Lanka Tea Board as wholly of Sri																	1		+
	0902.30.11		Lanka origin, flavoured	kg							Free					20%	15%	10%	10%		2.5%	
	0902.30.12		Certified by Sri Lanka Tea Board as wholly of Sri																			+
	0902.30.12			kg							Free					20%	15%	Ex	10%		2.5%	
	0902.30.13		Lanka origin, Other	kg							Free					20%	15%	Ex	10%	+	2.5%	+
			Other, Flavoured																	+		-
	0902.30.19		Other	kg	L			-		<u> </u>	Free	<u> </u>			+	20%	15%	10%	10%		2.5%	_
			In immediate packing of a content exceeding 4g but			1			1						1			1	1	1		
	0000 00 01		not exceeding 1 kg :				<u> </u>															4
	0902.30.21		Certified by Sri Lanka Tea Board as wholly of Sri	kg		1			1		Free				1	20%	15%	Ex	10%	1	2.5%	
		<u> </u>	Lanka origin, flavoured		L		ļ	ļ		L			ļ		<u> </u>							_
	0902.30.22		Certified by Sri Lanka Tea Board as wholly of Sri	kg		1			1		Free				1	20%	15%	Ex	10%	1	2.5%	
			Lanka origin, Other												L							_
	0902.30.23		Other, Flavoured	kg	L						Free					20%	15%	Ex	10%		2.5%	
	0902.30.29		Other	kg	L						Free					20%	15%	Ex	10%		2.5%	
			In immediate packing of a content exceeding 1kg															1				Ĩ
			but not exceeding 3 kg :															1	1	1		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI				Pref	erenti	al Dut	у				Gen	VAT	PAL	Cess	Excise	SSCL	S
пэпаў	HS Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	PAL	Cess	(S.P.D)	SSCL	L
	0902.30.31		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					20%	15%	Ex	10%		2.5%	
	0902.30.32		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	15%	Ex	10%		2.5%	
	0902.30.33		Other, Flavoured	kg	L						Free					20%	15%	Ex	10%		2.5%	
	0902.30.39		Other	kg	L						Free					20%	15%	Ex	10%		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					20%	15%	Ex	10%		2.5%	
	0902.40.12		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	15%	Ex	10%		2.5%	Γ
	0902.40.13		Other , flavoured	kg	L						Free					20%	15%	Ex	10%		2.5%	T
	0902.40.19		Other	kg	L						Free					20%	15%	Ex	10%		2.5%	T
			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					20%	15%	Ex	10%		2.5%	
	0902.40.22		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	15%	Ex	10%		2.5%	
	0902.40.23		Other, flavoured	kg	L						Free					20%	15%	Ex	10%		2.5%	
	0902.40.29		Other	kg	L						Free					20%	15%	Ex	10%		2.5%	
			Other :																			Τ
	0902.40.91		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					20%	15%	Ex	10%		2.5%	
	0902.40.92		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	15%	Ex	10%		2.5%	
	0902.40.93		Other , flavoured	kg	L			1	1		Free					20%	15%	Ex	10%		2.5%	1
	0902.40.99		Other	kg	L						Free					20%	15%	10%	10%		2.5%	1
								1														T
9.03	0903.00		Maté.	kg							Free		7.5%	5%		20%	15%	Ex	10%		2.5%	
		1																				1

HS Hdg	HS Code	Description	Unit	ICL/ SLSI			1	Pref	erenti	al Dut	у				Gen	VAT	PAL	Cess	Excise	SSCL	s c	
			•••		5151	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty				(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 exceeding																			
			450grams per litre :																			
-	0904.11.11		Organic	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0904.11.19		Other	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0904.11.20		Matured Berries of pepper with a density exceeding 450grams per litre	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0904.11.30		Other, white	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0904.11.90		Other	kg	L/TB						Free					20%	15%	10%	25%		2.5%	
	0904.12		Crushed or ground :																			
	0904.12.10		Crushed	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0904.12.20		Ground	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
		-	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.100/= per kg	15%	Ex			2.5%	*
	0004 21 00		Other	l a	-				-							20%	15%	10%	25%		2.5%	
	0904.21.90 0904.22		Other Crushed or ground :	kg	-				-							20%	15%	10%	25%		2.5%	-
	0904.22				-				-									-				
	0904.22.10		Chillies	kg												Rs.100/= per kg	15%	Ex			2.5%	*
	0904.22.90		Other	kg												Rs.100/= per kg	15%	Ex			2.5%	*
09.05			Vanilla.																			
	0905.10		Neither crushed nor ground :																			
	0905.10.10		Vanilla Pods	kg	L				<u> </u>		Free				L	20%	15%	Ex	25%		2.5%	<u> </u>
ļ	0905.10.90		Other	kg	L				<u> </u>		Free				L	20%	15%	10%	25%		2.5%	<u> </u>
	0905.20		Crushed or ground	kg							Free					20%	15%	Ex	25%		2.5%	-
09.06			Cinnamon and cinnamon-tree flowers (+).																			
		-	Neither crushed nor ground :																			┢
	0906.11		Cinnamon (<i>Cinnamomum zeylanicum Blume</i>) :		1				1									l				
			Organic						1													
	0906.11.11		Quills cut, in retail packs of 1 kg or less and packed in cases	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0906.11.12		Other quills	kg	L/TB				1		Free				1	20%	15%	Ex	25%		2.5%	\vdash
	0906.11.13		Qullings	kg	L/TB				1		Free					20%	15%	Ex	25%		2.5%	\vdash
	0906.11.14		Featherings	kg	L/TB				1		Free					20%	15%	Ex	25%		2.5%	
	0906.11.15		Chips	kg	L/TB			1	1		Free				i	20%	15%	Ex	25%		2.5%	
	0906.11.19		Other	kg	L/TB			1	1		Free				i	20%	15%	Ex	25%		2.5%	
			Other :		_,			1	1				1		1							1

HS Hdg	HS Code		Description	Unit	ICL/												VAT	PAL	Cess	Excise	SSCL	s c
no nug	no code		Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	FAL	Cess	(S.P.D)	SSCE	L
	0906.11.91		Quills cut, in retail packs of 1 kg or less and packed			-						-			-							-
	0500.11.51		in cases	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0906.11.92		Other guills	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0906.11.93		Qullings	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0906.11.94		Featherings	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0906.11.95		Chips	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0906.11.99		Other	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0906.19.00		Other	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0906.20	-	Crushed or ground :																			
	0906.20.10		Cinnamon (Cinnamomum zeylanicum Blume)	l.e.	L /TD						E.e.e.					200/	1 50/	F	250/		2 50/	
			crushed	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0906.20.20		Cinnamon (Cinnamomum zeylanicum Blume)	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
-	0000 00 00		ground	_							-					200/	1 50/	-	250/		2 50/	
	0906.20.90		Other	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	_
09.07			Cloves (whole fruit, cloves and stems).																			
	0907.10	-	Neither crushed nor ground :																			-
			Organic :																			
	0907.10.11		Whole fruit	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0907.10.12		Cloves	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0907.10.13		Stems	kg	L/TB						Free					20%	15%	Ex	25%	1	2.5%	
			Other :		ĺ ĺ															1		
	0907.10.91		Whole fruit	kg	L/TB						Free					20%	15%	Ex	25%	1	2.5%	
	0907.10.92		Cloves	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0907.10.93		Stems	kg	L/TB						Free					20%	15%	Ex	25%	1	2.5%	
	0907.20	-	Crushed or ground	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	-
09.08			Nutmeg, mace and cardamoms.																			
		-	Nutmeg :																			
	0908.11		Neither crushed nor ground :																	1		
	0500.11		Organic																	1		
	0908.11.11		Wormy and Punky	kg	L/TB						Free					20%	15%	Ex	25%	1	2.5%	
	0908.11.19		Other	kg	L/TB						Free					20%	15%	Ex	25%	1	2.5%	
	0900.11.19		Other :	ng	2/10						mee					2070	10 /0	LA	2370		210 /0	<u> </u>
	0908.11.91		Wormy and Punky	kg	L/TB				1		Free					20%	15%	Ex	25%		2.5%	╞
	0908.11.99		Other	kg	L/TB				<u> </u>		Free		1			20%	15%	Ex	25%		2.5%	<u> </u>
	0908.12		Crushed or ground :	ng	2/10						mee					2070	10 /0	LA	2370		210 /0	
	0908.12.10		Broken	kg	L/TB		1	1	1		Free		1	1		20%	15%	Ex	25%		2.5%	
	0908.12.90		Other	kg	L/TB		1	1	1		Free		1	1		20%	15%	Ex	25%		2.5%	
		-	Mace :		(····	1			1			1			1							
	0908.21		Neither crushed nor ground	kg	L/TB	1			1		Free	1			1	20%	15%	Ex	25%		2.5%	
	0908.22		Crushed or ground	kg	L/TB			1	1		Free					20%	15%	Ex	25%		2.5%	
		-	Cardamoms :																			
	0908.31		Neither crushed nor ground	kg	L/TB						Free			25.2%		20%	15%	Ex	25%		2.5%	
	0908.32		Crushed or ground	kg	L/TB						Free			25.2%		20%	15%	Ex	25%		2.5%	
00.00																						
09.09			Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.																			
		-	Seeds of coriander :						1					1								1

HS Hdg	HS Code	Description	Unit	ICL/				Pref	erent	ial Dut	у				Gen	VAT	PAL	Cess	Excise	SSCL	9	
no nug	no code		Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	FAL	6655	(S.P.D)	SSCE	Ì
											_		=0/	1 50/			4 5 0 /	_			0.50/	,
	0909.21		Neither crushed nor ground	kg	-						Free		5%	4.5%		20%	15%	Ex			2.5%	_
	0909.22		Crushed or ground	kg	-						Free		5%	4.5%		20%	15%	Ex			2.5%	_
		-	Seeds of cumin :																			_
	0909.31		Neither crushed nor ground	kg							Free		5%	4.5%		20%	15%	Ex			2.5%	_
	0909.32		Crushed or ground	kg							Free		5%	4.5%		20%	15%	Ex			2.5%	_
		-	Seeds of anise, badian, caraway or fennel; juniper berries :																			
	0909.61		Neither crushed nor ground :																			Τ
	0909.61.10		Seeds of anise or badin	kg							Free			4.5%		20%	15%	Ex			2.5%	T
	0909.61.20		Seeds of fennel	kg							Free		5%	4.5%		20%	15%	Ex			2.5%	T
	0909.61.30		Seeds of caraway	Kg							Free			4.5%		20%	15%	Ex			2.5%	T
	0909.61.90		Other	kg							Free		5%	4.5%		20%	15%	Ex			2.5%	T
	0909.62		Crushed or ground :	5																		T
	0909.62.10		Anise, badin or caraway	Kg	1						Free			4.5%		20%	15%	10%			2.5%	T
	0909.62.90		Other	kg							Free		5%	4.5%		20%	15%	10%			2.5%	T
																						Ţ
9.10			Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.																			
																						1
		-	Ginger :																			
	0910.11		Neither crushed nor ground :																			-
	0910.11.10		Dried	ka	L/TB		17.00%	17.00%						27%		20%	15%	10%	10%		2.5%	-
	0910.11.90		Other	kg	L/TB		1710070	27.0070						27%		20%	15%	Ex	10%		2.5%	-
	0910.12		Crushed or ground	ka	L/TB		17.00%	17.00%						27%		20%	15%	Ex	10%		2.5%	-
	0910.20	-	Saffron :	Ng			1710070	27.0070						27.70		2070	1070		10/0		210 / 0	-
	0910.20.10		Neither crushed nor ground	kg							Free			5%		20%	15%	Ex	10%		2.5%	-
	0910.20.90		Other	kg	1						Free			5%		20%	15%	10%	10%		2.5%	-
	0910.30	_	Turmeric (curcuma) :	ĸġ	1						TICC			570		2070	1370	10 /0	1070		2.370	-
	0910.30.10		Neither crushed nor ground	kg	S/ L/TB											20%	15%	Ex	10%		2.5%	-
	0910.30.90		Other	kg	S/											20%	15%	Ex	10%		2.5%	
		-	Other spices :		410																	1
	0910.91		Mixtures referred to in Note 1(b) to this Chapter :																			1
	0910.91.10		Neither crushed nor ground	kg	1	1			1	1						20%	15%	10%	10%		2.5%	-
	0910.91.90		Other	kg	1											20%	15%	10%	10%		2.5%	٦
	0910.99		Other :	1	1			1					1			,						٦
	0910.99.10		Mathe seed	kg	1	l					Free					20%	15%	Ex			2.5%	٦
	0910.99.20		Curry	kg	1						Free					20%	15%	10%	10%		2.5%	٦
			Thyme and bay leaves		1			1								2070					2.0 / 5	1
	0910.99.31		Neither crushed nor ground	kg	1			1			Free					20%	15%	10%	10%		2.5%	٦
	0910.99.39		Other	kg	1	1		1		1	Free		<u> </u>			20%	15%	10%	10%		2.5%	٦
	5510155135		Other :		1			1	1							2070	10 /0	10 /0	1070		2.570	٦
	0910.99.91		Neither crushed nor ground	kg	1			1	1		Free					20%	15%	10%	10%		2.5%	-
	0910.99.91		Other	ka	<u> </u>			-	+		Free					20%	15%	10%	10%		2.5%	┥
	0210.23.33			ĸy	+				+		inee					2070	13%0	10%0	10%0		2.3%	4