

## 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/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	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	kg							Free				20%	15%	Ex	25%		2.5%	
	0901.11.90	---	Other	kg							Free				20%	15%	Ex	25%		2.5%	
	0901.12	--	Decaffeinated :																		
	0901.12.10	---	Coffee Seeds	kg							Free				20%	15%	Ex	25%		2.5%	
	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						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	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	0902.10.29	----	Other	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 Lanka origin, flavoured	kg							Free					20%	15%	Ex	10%		2.5%	
	0902.10.32	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	15%	Ex	10%		2.5%	
	0902.10.33	----	Other , flavoured	kg	L						Free					20%	15%	Ex	10%		2.5%	
	0902.10.39	----	Other	kg	L						Free					20%	15%	Ex	10%		2.5%	
	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					20%	15%	Ex	10%		2.5%	
	0902.20.12	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	15%	Ex	10%		2.5%	
	0902.20.13	----	Other , flavoured	kg	L						Free					20%	15%	Ex	10%		2.5%	
	0902.20.19	----	Other	kg	L						Free					20%	15%	Ex	10%		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					20%	15%	Ex	10%		2.5%	
	0902.20.22	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	15%	Ex	10%		2.5%	
	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 Lanka origin, flavoured	kg							Free					20%	15%	Ex	10%		2.5%	
	0902.20.92	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	15%	Ex	10%		2.5%	
	0902.20.93	----	Other , flavoured	kg	L						Free					20%	15%	Ex	10%		2.5%	
	0902.20.99	----	Other	kg	L						Free					20%	15%	10%	10%		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					20%	15%	10%	10%		2.5%	
	0902.30.12	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	15%	Ex	10%		2.5%	
	0902.30.13	----	Other, Flavoured	kg	L						Free					20%	15%	Ex	10%		2.5%	
	0902.30.19	----	Other	kg	L						Free					20%	15%	10%	10%		2.5%	
		---	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					20%	15%	Ex	10%		2.5%	
	0902.30.22	----	Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	15%	Ex	10%		2.5%	
	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 but not exceeding 3 kg :																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	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%	
	0902.40.13	----	Other , flavoured	kg	L						Free					20%	15%	Ex	10%		2.5%	
	0902.40.19	----	Other	kg	L						Free					20%	15%	Ex	10%		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					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 :																			
	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						Free					20%	15%	Ex	10%		2.5%	
	0902.40.99	----	Other	kg	L						Free					20%	15%	10%	10%		2.5%	
09.03	0903.00		Maté.	kg							Free		7.5%	5%		20%	15%	Ex	10%		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
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% *		
	0904.21.90	---	Other	kg											20%	15%	10%	25%		2.5%		
	0904.22	--	Crushed or ground :																			
	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.																			
		-	Neither crushed nor ground :																			
	0905.10	--	Neither crushed nor ground :																			
	0905.10.10	---	Vanilla Pods	kg							Free				20%	15%	Ex	25%		2.5%		
	0905.10.90	---	Other	kg							Free				20%	15%	10%	25%		2.5%		
	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</i> Blume) :																			
		---	Organic																			
	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						Free				20%	15%	Ex	25%		2.5%		
	0906.11.13	----	Quillings	kg	L/TB						Free				20%	15%	Ex	25%		2.5%		
	0906.11.14	----	Featherings	kg	L/TB						Free				20%	15%	Ex	25%		2.5%		
	0906.11.15	----	Chips	kg	L/TB						Free				20%	15%	Ex	25%		2.5%		
	0906.11.19	----	Other	kg	L/TB						Free				20%	15%	Ex	25%		2.5%		
		---	Other :																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	0906.11.91	----	Quills cut, in retail packs of 1 kg or less and packed in cases	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0906.11.92	----	Other quills	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0906.11.93	----	Quillings	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 ( <i>Cinnamomum zeylanicum Blume</i> ) crushed	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0906.20.20	---	Cinnamon ( <i>Cinnamomum zeylanicum Blume</i> ) ground	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	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%		2.5%	
		---	Other :																			
	0907.10.91	----	Whole fruit	kg	L/TB						Free					20%	15%	Ex	25%		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%		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 :																			
		---	Organic																			
	0908.11.11	----	Wormy and Punky	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0908.11.19	----	Other	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
		---	Other :																			
	0908.11.91	----	Wormy and Punky	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0908.11.99	----	Other	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0908.12	--	Crushed or ground :																			
	0908.12.10	----	Broken	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0908.12.90	----	Other	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
		-	Mace :																			
	0908.21	--	Neither crushed nor ground	kg	L/TB						Free					20%	15%	Ex	25%		2.5%	
	0908.22	--	Crushed or ground	kg	L/TB						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%	
09.09			Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.																			
		-	Seeds of coriander :																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD							
	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 :																		
	0909.61.10	---	Seeds of anise or badin	kg							Free			4.5%		20%	15%	Ex		2.5%	
	0909.61.20	---	Seeds of fennel	kg							Free		5%	4.5%		20%	15%	Ex		2.5%	*
	0909.61.30	---	Seeds of caraway	Kg							Free			4.5%		20%	15%	Ex		2.5%	
	0909.61.90	---	Other	kg							Free		5%	4.5%		20%	15%	Ex		2.5%	
	0909.62	--	Crushed or ground :																		
	0909.62.10	---	Anise, badin or caraway	Kg							Free			4.5%		20%	15%	10%		2.5%	
	0909.62.90	---	Other	kg							Free		5%	4.5%		20%	15%	10%		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	kg	L/TB		17.00%	17.00%						27%		20%	15%	10%	10%	2.5%	
	0910.11.90	---	Other	kg	L/TB									27%		20%	15%	Ex	10%	2.5%	
	0910.12	--	Crushed or ground	kg	L/TB		17.00%	17.00%						27%		20%	15%	Ex	10%	2.5%	
	0910.20	-	Saffron :																		
	0910.20.10	---	Neither crushed nor ground	kg							Free			5%		20%	15%	Ex	10%	2.5%	
	0910.20.90	---	Other	kg							Free			5%		20%	15%	10%	10%	2.5%	
	0910.30	-	Turmeric (curcuma) :																		
	0910.30.10	---	Neither crushed nor ground	kg	S/ L/TB											20%	15%	Ex	10%	2.5%	*
	0910.30.90	---	Other	kg	S/ L/TB											20%	15%	Ex	10%	2.5%	*
		-	Other spices :																		
	0910.91	--	Mixtures referred to in Note 1(b) to this Chapter :																		
	0910.91.10	---	Neither crushed nor ground	kg												20%	15%	10%	10%	2.5%	
	0910.91.90	---	Other	kg												20%	15%	10%	10%	2.5%	
	0910.99	--	Other :																		
	0910.99.10	---	Mathe seed	kg							Free					20%	15%	Ex		2.5%	*
	0910.99.20	---	Curry	kg							Free					20%	15%	10%	10%	2.5%	
		---	Thyme and bay leaves																		
	0910.99.31	----	Neither crushed nor ground	kg							Free					20%	15%	10%	10%	2.5%	
	0910.99.39	----	Other	kg							Free					20%	15%	10%	10%	2.5%	
		---	Other :																		
	0910.99.91	----	Neither crushed nor ground	kg							Free					20%	15%	10%	10%	2.5%	
	0910.99.99	----	Other	kg							Free					20%	15%	10%	10%	2.5%	