## 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	у				Gen	VAT	PAL	Cess	SS Excise (S.P.D)	SSCL	s c
				•	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty				(S.P.D)		Ľ
09.01			Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.																			
			Coffice not reacted :																			<u> </u>
		-	Coffee, not roasted : Not decaffeinated:																			+
	0901.11.10		Coffee Seeds	kg							Free					20%	18%	Ex	25%		2.5%	-
	0901.11.90		Other	ka							Free					20%	18%	Ex	25%		2.5%	1
	0901111190		Decaffeinated :	Ng							Tree					2070	10 / 0		2370		21370	+
	0901.12.10		Coffee Seeds	kg							Free					20%	18%	Ex	25%		2.5%	
	0901.12.90		Other	kg							Free					20%	18%	Ex	25%		2.5%	
		-	Coffee, roasted :																			
	0901.21		Not decaffeinated	kg							Free					20%	18%	10%	25%		2.5%	
	0901.22		Decaffeinated	kg							Free					20%	18%	10%	25%		2.5%	
	0901.90	-	Other	kg							Free					20%	18%	10%	25%		2.5%	
09.02			Tea, whether or not flavoured.																			4
		-	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%	18%	Ex	10%		2.5%	
	0902.10.12		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex	10%		2.5%	
	0902.10.13		Other , flavoured	kg	L						Free					20%	18%	Ex	10%		2.5%	
	0902.10.19		Other	kg	L						Free					20%	18%	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%	18%	Ex	10%		2.5%	
	0902.10.22		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex	10%		2.5%	
	0902.10.23		Other , flavoured	kg	L						Free					20%	18%	Ex	10%		2.5%	

HS Hdq	HS Code		Description	Unit											Gen	VAT	PAL	Cess	Excise	SSCL		
	ns code		Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	PAL	Cess	(S.P.D)	SSUL	
											_											_
	0902.10.29		Other	kg	L						Free					20%	18%	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	kg							Free					20%	18%	Ex	10%		2.5%	
			Lanka origin, flavoured	5																		_
	0902.10.32		Certified by Sri Lanka Tea Board as wholly of Sri	kg							Free					20%	18%	Ex	10%		2.5%	
			Lanka origin, Other	-																		_
	0902.10.33		Other , flavoured	kg	L						Free					20%	18%	Ex	10%		2.5%	_
	0902.10.39		Other	kg	L						Free					20%	18%	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	kg							Free					20%	18%	Ex	10%		2.5%	
			Lanka origin, flavoured	ĸġ							TTEE					2070	1070		1070		2.3%	
	0902.20.12		Certified by Sri Lanka Tea Board as wholly of Sri	ka							Free					20%	18%	Ex	10%		2.5%	Τ
			Lanka origin, Other	kg							Fiee					20%	10%0	EX	10%		2.5%	
	0902.20.13		Other, flavoured	kg	L						Free					20%	18%	Ex	10%		2.5%	T
	0902.20.19		Other	kg	L						Free					20%	18%	Ex	10%		2.5%	T
			In immediate packing of a content exceeding 5Kg,																			٦
			but not exceeding 10 kg :																			
	0902.20.21		Certified by Sri Lanka Tea Board as wholly of Sri																			-
	0902.20.21		Lanka origin, flavoured	kg							Free					20%	18%	Ex	10%		2.5%	
	0902.20.22		Certified by Sri Lanka Tea Board as wholly of Sri																			-
	0902.20.22		Lanka origin, Other	kg							Free					20%	18%	Ex	10%		2.5%	
	0902.20.23		Other , flavoured	kg							Free					20%	18%	Ex	10%		2.5%	-
	0902.20.29		Other	kg							Free					20%	18%	Ex	10%		2.5%	-
	0902.20.29		Other :	ĸġ	L						TIEE					2070	10 /0		10 /0		2.370	+
	0902.20.91		Certified by Sri Lanka Tea Board as wholly of Sri																			+
	0902.20.91			kg							Free					20%	18%	Ex	10%		2.5%	
	0902.20.92		Lanka origin, flavoured Certified by Sri Lanka Tea Board as wholly of Sri						-													+
	0902.20.92			kg							Free					20%	18%	Ex	10%		2.5%	
			Lanka origin, Other								-					200/	100/	-	100/		2 50/	4
	0902.20.93		Other , flavoured	kg							Free					20%	18%	Ex	10%		2.5%	4
	0902.20.99		Other	kg	L						Free					20%	18%	10%	10%		2.5%	_
	0902.30	-	Black tea (fermented) and partly fermented tea, in																			
			immediate packings of a content not exceeding 3 kg																			
			1																			_
			In immediate packing of a content not exceeding 4g																			
			•																			_
	0902.30.11		Certified by Sri Lanka Tea Board as wholly of Sri	kg							Free					20%	18%	10%	10%		2.5%	
			Lanka origin, flavoured	Ng							TTCC					2070	1070	1070	1070		2.5 /0	_
	0902.30.12		Certified by Sri Lanka Tea Board as wholly of Sri	kg							Free					20%	18%	Ex	10%		2.5%	
			Lanka origin, Other																			
	0902.30.13		Other, Flavoured	kg	L						Free					20%	18%	Ex	10%		2.5%	
	0902.30.19		Other	kg	L						Free					20%	18%	10%	10%		2.5%	
			In immediate packing of a content exceeding 4g but						1													
			not exceeding 1 kg :																			
	0902.30.21		Certified by Sri Lanka Tea Board as wholly of Sri	ka							Free					200/	18%	Ev	10%		2 E0/	
			Lanka origin, flavoured	kg					1		rree					20%	10%	Ex	10%		2.5%	
	0902.30.22		Certified by Sri Lanka Tea Board as wholly of Sri	I					T		<b>F</b> #					200/	100/	<b>F</b>	100/		2 50/	Ĩ
	-		Lanka origin, Other	kg		1			1		Free					20%	18%	Ex	10%		2.5%	
	0902.30.23		Other, Flavoured	kg	L				1		Free		1			20%	18%	Ex	10%		2.5%	-
	0902.30.29		Other	kg	L			1	1		Free		1			20%	18%	Ex	10%		2.5%	-
			In immediate packing of a content exceeding 1kg		<u> </u>	1		1	1				1									-
	1	1	but not exceeding 3 kg :	1		1		1	1													

HS Hda	HS Code		Description	Unit	ICL/ SLSI				Pref	erenti	ial Dut	у				Gen	VAT	PAL	Cess	Excise	SSCL	S C
ns nug	n3 coue				SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	PAL	Cess	(S.P.D)	SSCL	L
																					ļ	
	0902.30.31		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					20%	18%	Ex	10%		2.5%	
	0902.30.32		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex	10%		2.5%	
	0902.30.33		Other, Flavoured	kg	L						Free					20%	18%	Ex	10%		2.5%	
	0902.30.39		Other	kg	L						Free					20%	18%	Ex	10%		2.5%	
		-	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%	18%	Ex	10%		2.5%	
	0902.40.12		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex	10%		2.5%	
	0902.40.13		Other , flavoured	kg	L						Free					20%	18%	Ex	10%		2.5%	
	0902.40.19		Other	kg	L						Free					20%	18%	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%	18%	Ex	10%		2.5%	
	0902.40.22		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex	10%		2.5%	
	0902.40.23		Other , flavoured	kg	L						Free					20%	18%	Ex	10%		2.5%	
	0902.40.29		Other	kg	L						Free					20%	18%	Ex	10%		2.5%	
			Other :																			
	0902.40.91		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					20%	18%	Ex	10%		2.5%	
	0902.40.92		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex	10%		2.5%	
	0902.40.93		Other , flavoured	kg	L						Free					20%	18%	Ex	10%		2.5%	1
	0902.40.99		Other	kg	L						Free					20%	18%	10%	10%		2.5%	1
																						1
09.03	0903.00		Maté.	kg							Free		7.5%	5%		20%	18%	Ex	10%		2.5%	
																						1

HS Hdg	HS Code		Description	Unit	ICL/ SLSI				Pref	erenti	ial Dut	y				Gen	VAT	PAL	Cess	Excise	SSCL	s C
					SLSI	AP	AD	BN	GT	IN	РК	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> .																			
																						<u> </u>
	0004.44	-	Pepper :																			
	0904.11		Neither crushed nor ground :																			
			Light Berries of pepper with a density not exceeding 450grams per litre :																			
	0904.11.11		Organic	kg	1						Free					20%	18%	Ex	25%		2.5%	1
	0904.11.19		Other	kg	L						Free					20%	18%	Ex	25%		2.5%	
	0904.11.20		Matured Berries of pepper with a density exceeding																			
			450grams per litre	kg	L						Free					20%	18%	Ex	25%		2.5%	
	0904.11.30		Other, white	kg	L						Free					20%	18%	Ex	25%		2.5%	
	0904.11.90		Other	kg	L						Free					20%	18%	10%	25%		2.5%	
			Crushed or ground :					-			_							_				_
	0904.12.10		Crushed	kg	L						Free					20%	18%	Ex	25%		2.5%	
	0904.12.20		Ground	kg	L						Free					20%	18%	Ex	25%		2.5%	
		-	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta:</i>																			
			Dried, neither crushed nor ground :																			
	0904.21.10		Chillies													D- 100/						
				kg												Rs.100/=	18%	Ex			2.5%	*
																per kg						
	0904.21.90		Other	kg												20%	18%	10%	25%		2.5%	
			Crushed or ground :																			
	0904.22.10		Chillies	kg												Rs.100/= per kg	18%	Ex			2.5%	*
	0904.22.90		Other	kg												Rs.100/= per kg	18%	Ex			2.5%	*
09.05			Vanilla.																			
	0905.10		Neither crushed nor ground :								-					200/	100/	_	250/		2 50/	-
	0905.10.10		Vanilla Pods Other	kg							Free					20% 20%	18% 18%	Ex 10%	25%		2.5%	-
	0905.10.90 0905.20		Crushed or ground	kg kg							Free Free					20%	18%	10% Ex	25% 25%		2.5% 2.5%	+
	0903.20			кy							Tiee					2070	1070	LX	2370		2.370	-
09.06			Cinnamon and cinnamon-tree flowers (+).																			
		-	Neither crushed nor ground :						+													$\vdash$
	0906.11		Cinnamon ( <i>Cinnamomum zeylanicum Blume</i> ) :					1	1	1					1			1				1
			Organic		1	1		l	1	1	1	1	1		1			l				
	0906.11.11		Quills cut, in retail packs of 1 kg or less and packed in cases	kg	L						Free					20%	18%	Ex	25%		2.5%	
	0906.11.12		Other quills	kg	L	1		1	1	1	Free				1	20%	18%	Ex	25%		2.5%	1
	0906.11.13		Qullings	kg	L	1				1	Free		l		l	20%	18%	Ex	25%		2.5%	
	0906.11.14		Featherings	kg	L						Free					20%	18%	Ex	25%		2.5%	
	0906.11.15		Chips	kg	L						Free					20%	18%	Ex	25%		2.5%	
	0906.11.19		Other	kg	L						Free					20%	18%	Ex	25%		2.5%	
			Other :																			

HS Hdg	HS Code		Description	Unit												Gen	VAT	PAL	Cess	Excise	SSCL	s c
ile ilug				onic	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty			0000	(S.P.D)		L
	0906.11.91		Quills cut, in retail packs of 1 kg or less and packed																			┢
	000011101		in cases	kg	L						Free					20%	18%	Ex	25%		2.5%	
	0906.11.92		Other quills	kg	L						Free					20%	18%	Ex	25%		2.5%	
	0906.11.93		Qullings	kg	L						Free					20%	18%	Ex	25%		2.5%	1
	0906.11.94		Featherings	kg	L						Free					20%	18%	Ex	25%		2.5%	1
	0906.11.95		Chips	kg	L						Free					20%	18%	Ex	25%		2.5%	1
	0906.11.99		Other	kg	L						Free					20%	18%	Ex	25%		2.5%	T
	0906.19.00		Other	kg	L						Free					20%	18%	Ex	25%		2.5%	1
		-	Crushed or ground :	J																		T
	0906.20.10		Cinnamon ( <i>Cinnamomum zeylanicum Blume</i> )								-					2004	100/	-	0.50/		0.50/	T
			crushed	kg	L						Free					20%	18%	Ex	25%		2.5%	
	0906.20.20		Cinnamon (Cinnamomum zeylanicum Blume)	kg	L						Free					20%	18%	Ex	25%		2.5%	F
			ground	-	-																	_
	0906.20.90		Other	kg	L	<u> </u>					Free				L	20%	18%	Ex	25%		2.5%	$\vdash$
																						1
09.07			Cloves (whole fruit, cloves and stems).																			
	0007.10																					_
	0907.10	-	Neither crushed nor ground :																			┢
	0007 10 11		Organic :	1							E.e.e.e					200/	100/	<b>5</b>	250/		2 50/	┢
	0907.10.11		Whole fruit	kg							Free					20%	18%	Ex	25%		2.5%	┝
	0907.10.12		Cloves	kg	L						Free					20%	18%	Ex	25%		2.5%	┢
	0907.10.13		Stems	kg	L						Free					20%	18%	Ex	25%		2.5%	┢
	0007 10 01		Other :								-					200/	100/	-	250/		2 50/	┝
	0907.10.91		Whole fruit	kg	L						Free					20%	18%	Ex	25%		2.5%	┢
	0907.10.92		Cloves	kg	L						Free					20%	18%	Ex	25%		2.5%	┢
	0907.10.93		Stems	kg	L						Free					20%	18%	Ex	25%		2.5%	+
	0907.20	-	Crushed or ground	kg	L						Free					20%	18%	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						Free					20%	18%	Ex	25%		2.5%	_
	0908.11.19		Other	kg	L						Free					20%	18%	Ex	25%		2.5%	_
	0000 4 : 5 :		Other :								_						1.001		0.551		0.54	╞
	0908.11.91		Wormy and Punky	kg	L						Free					20%	18%	Ex	25%		2.5%	_
	0908.11.99		Other	kg	L						Free					20%	18%	Ex	25%		2.5%	┢
			Crushed or ground :								_						1.001		0.551		0.54	╞
	0908.12.10		Broken	kg	L						Free					20%	18%	Ex	25%		2.5%	╞
	0908.12.90		Other	kg	L						Free					20%	18%	Ex	25%		2.5%	╞
		-	Mace :								_						1.001		0.551		0.54	╞
	0908.21		Neither crushed nor ground	kg	L						Free					20%	18%	Ex	25%		2.5%	╞
	0908.22		Crushed or ground	kg					-		Free					20%	18%	Ex	25%		2.5%	+
	0000.01	-	Cardamoms :	<u>  .                                    </u>		<u> </u>								25 221	<u> </u>	2024	100/	-	2504		2 504	┢
	0908.31		Neither crushed nor ground	kg	L	<u> </u>					Free			25.2%	<u> </u>	20%	18%	Ex	25%		2.5%	┢
	0908.32		Crushed or ground	kg	L						Free			25.2%		20%	18%	Ex	25%		2.5%	┢
09.09			Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.																			
																						F
		-	Seeds of coriander :																			

HS Hdg	HS Code		Description	Unit	ICL/				Pref	erenti	ial Dut	У				Gen	VAT	PAL	Cess	Excise	SSCL	s c
no nag	no couc			Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	141	1 75	6655	(S.P.D)	0001	Ľ
											_							_				<u> </u>
	0909.21		Neither crushed nor ground	kg					-		Free		5%	4.5%		20%	18%	Ex			2.5%	*
	0909.22		Crushed or ground	kg							Free		5%	4.5%		20%	18%	Ex			2.5%	*
		-	Seeds of cumin :								_											-
	0909.31		Neither crushed nor ground	kg					-		Free		5%	4.5%		20%	18%	Ex			2.5%	*
	0909.32		Crushed or ground	kg							Free		5%	4.5%		20%	18%	Ex			2.5%	*
		-	Seeds of anise, badian, caraway or fennel; juniper berries :																			
			Neither crushed nor ground :																			
	0909.61.10		Seeds of anise or badin	kg							Free			4.5%		20%	18%	Ex			2.5%	
	0909.61.20		Seeds of fennel	kg							Free		5%	4.5%		20%	18%	Ex			2.5%	*
	0909.61.30		Seeds of caraway	Kg							Free			4.5%		20%	18%	Ex			2.5%	
	0909.61.90		Other	kg							Free		5%	4.5%		20%	18%	Ex			2.5%	
			Crushed or ground :																			
	0909.62.10		Anise, badin or caraway	Kg							Free			4.5%		20%	18%	10%			2.5%	
	0909.62.90		Other	kg							Free		5%	4.5%		20%	18%	10%			2.5%	
9.10			Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.																			
																						1
	0010.11	-	Ginger :																			_
	0910.11		Neither crushed nor ground :																			_
	0910.11.10		Dried	kg	L		17.00%	17.00%						27%		20%	18%	10%	10%		2.5%	_
	0910.11.90		Other	kg	L									27%		20%	18%	Ex	10%		2.5%	_
	0910.12		Crushed or ground	kg	L		17.00%	17.00%						27%		20%	18%	Ex	10%		2.5%	_
		-	Saffron :								_							_				_
	0910.20.10		Neither crushed nor ground	kg							Free			5%		20%	18%	Ex	10%		2.5%	
	0910.20.90		Other	kg							Free			5%		20%	18%	10%	10%		2.5%	_
		-	Turmeric (curcuma) :																			
	0910.30.10		Neither crushed nor ground	kg	S/ L											20%	18%	Ex	10%		2.5%	*
	0910.30.90		Other	kg	S/ L											20%	18%	Ex	10%		2.5%	*
		-	Other spices :																			
			Mixtures referred to in Note 1(b) to this Chapter :																			Τ
	0910.91.10		Neither crushed nor ground	kg												20%	18%	10%	10%		2.5%	1
	0910.91.90		Other	kg	1			1	1							20%	18%	10%	10%		2.5%	1
	0010101010		Other :													_0/0			_0/0		,	1
	0910.99.10		Mathe seed	ka							Free					20%	18%	Ex			2.5%	*
	0910.99.20		Curry	kg				<u> </u>			Free					20%	18%	10%	10%		2.5%	+
	0510.55.20		Thyme and bay leaves	, ing							1100					2070	10,0	10,0	10,0		210 / 0	1
	0910.99.31		Neither crushed nor ground	kg				İ	1		Free					20%	18%	10%	10%		2.5%	+
	0910.99.39		Other	kg	<u> </u>						Free					20%	18%	10%	10%		2.5%	+
	0910.99.39		Other :	ку							nee					2070	10 /0	10 /0	10.10		2.370	+
	0910.99.91		Neither crushed nor ground	kq		<u> </u>					Free					20%	18%	10%	10%		2.5%	+
	0910.99.91		Other	kg				+			Free					20%	18%	10%	10%		2.5%	+
	0310'33'33			ĸy	<u> </u>				<u> </u>		nee					20%0	10%0	10%0	10%0		2.3%	+-