## 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 Hda	HS Code		Description	Unit	ICL/				Pref	erenti	al Dut	у				Gen	VAT	P	AL	Cess	Excise	SSCL	s c
<b>j</b>					SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty		Gen	SG		(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 :			-																	
	0001 11 10		Not decaffeinated:	1.							<b>F</b>					200/	100/	_		250/		2 50/	
	0901.11.10		Coffee Seeds	kg							Free					20%	18%	Ex		25%		2.5%	
	0901.11.90		Other Decaffeinated :	kg							Free					20%	18%	Ex		25%		2.5%	
	0001 12 10			1.0							Fue					200/	18%	<b>5</b>		25%		2.5%	
	0901.12.10 0901.12.90		Coffee Seeds Other	kg ka		-					Free Free					20% 20%	18%	Ex Ex		25%		2.5%	<u> </u>
	0901.12.90		Coffee, roasted :	кg							Free					20%	18%	EX		25%		2.5%	<u> </u>
	0901.21	-	Not decaffeinated	ka							Free					20%	18%	10%		25%		2.5%	
	0901.21		Decaffeinated	kg ka							Free					20%	18%			25%		2.5%	
	0901.22		Other	kg ka							Free					20%	18%			25%		2.5%	<u> </u>
	0901.90	-		ку							FIEE					20%	1070	10%		2370		2.3%	
09.02			Tea, whether or not flavoured.																				
		-	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	kg							Free					20%	18%	Ex		10%		2.5%	
			Lanka origin, flavoured	ĸġ							TIEE					2070	1070	LX		1070		2.370	
	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	ka							Free					20%	18%	Ex		10%		2.5%	
	0902.10.13		Other	ka							Free					20%	18%	10%		10%		2.5%	<u> </u>
	0502.10.15		In immediate packing of a content exceeding 4g, but not exceeding 1kg :	ĸġ							Tiee					2070	10 /0	1070		1070		2.370	
	0902.10.21		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					20%	18%	Ex		10%		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/				Pref	erenti	al Dut	y				Gen	VAT	Р	AL	Cess	Excise	SSCL	s
				onne	SLSI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	•	Gen	SG		(S.P.D)		L
	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	ka	L						Free					20%	18%	Ex		10%		2.5%	1
	0902.10.29		Other	kg	L						Free					20%	18%	Ex		10%		2.5%	Т
			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%	18%	Ex		10%		2.5%	
	0902.10.32		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.10.33		Other , flavoured	kg	L						Free					20%	18%	Ex		10%		2.5%	Τ
	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																				+
	0902.20.11		but not exceeding 5kg: Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					20%	18%	Ex		10%		2.5%	t
	0902.20.12		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex		10%		2.5%	t
	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, but not exceeding 10 kg :																				
	0902.20.21		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.20.22		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.20.23		Other , flavoured	kg	L						Free					20%	18%	Ex		10%		2.5%	
	0902.20.29		Other Other :	kg	L						Free					20%	18%	Ex		10%		2.5%	╉
	0902.20.91		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.20.92		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.20.93		Other , flavoured	kg	L						Free					20%	18%	Ex		10%		2.5%	
	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 :																				
			In immediate packing of a content not exceeding 4q :																				T
	0902.30.11		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, flavoured	kg							Free					20%	18%	10%		10%		2.5%	Ī
	0902.30.12		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.30.13		Other, Flavoured	kg	L						Free					20%	18%	Ex		10%		2.5%	Ī
	0902.30.19		Other	kg	L						Free					20%	18%	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%	18%	Ex		10%		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI				Pref	erenti	ial Dut	y				Gen	VAT	P	AL	Cess	Excise	SSCL	s C
					SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty		Gen	SG		(S.P.D)		L
	0902.30.22		Certified by Sri Lanka Tea Board as wholly of Sri	kg							Free					20%	18%	Ex		10%		2.5%	
			Lanka origin, Other	кy							TIEE					2070							
	0902.30.23		Other, Flavoured	kg	L						Free					20%	18%	Ex		10%		2.5%	
	0902.30.29		Other	kg	L						Free					20%	18%	Ex		10%		2.5%	
			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					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%	T
	0902.30.39		Other	kg	L						Free					20%	18%	Ex		10%		2.5%	T
		-	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%	T
	0902.40.29		Other	kg	L						Free					20%	18%	Ex		10%		2.5%	Ι
			Other :																				T
	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%	T
	0902.40.93		Other , flavoured	kg	L				1		Free					20%	18%	Ex		10%		2.5%	1
	0902.40.99		Other	kg	L				1		Free					20%	18%	10%		10%		2.5%	1
		1			1			l	1				İ 👘										1
.03	0903.00		Maté.	kg							Free		7.5%	5%		20%	18%	Ex		10%		2.5%	
																							1

HS Hdg	HS Code		Description	Unit	ICL/				Pref	erenti	al Dut	y				Gen	VAT	P	AL	Cess	Excise	SSCL	s C
				•••••	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty		Gen	SG		(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	LS						Free					20%	18%	Ex		25%		2.5%	
	0904.11.19		Other	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0904.11.20		Matured Berries of pepper with a density exceeding 450grams per litre	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0904.11.30		Other, white	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0904.11.90		Other	kg	LS						Free					20%	18%	10%		25%		2.5%	
			Crushed or ground :																				
	0904.12.10		Crushed	kg	LS						Free					20%	18%	Ex		25%		2.5%	_
	0904.12.20		Ground	kg	LS						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	kg												Rs.100/ = per kg	18%	Ex				2.5%	*
			Chili Whole and Ground		S																		
	0904.21.90		Other	kg												20%	18%	10%		25%		2.5%	
	00040040		Crushed or ground :																				
	0904.22.10		Chillies	kg		-										Rs.100/ = per kg	18%	Ex				2.5%	*
	0004 22 00		Chili Whole and Ground		S											D. 100/							
	0904.22.90		Other	kg												Rs.100/ = per kg	18%	Ex				2.5%	*
09.05			Vanilla.																				_
09.05			vanina.																				-
	0905.10		Neither crushed nor ground :																				-
	0905.10		Vanilla Pods	ka							Free					20%	18%	Ex		25%		2.5%	
	0905.10.90		Other	kg							Free					20%	18%	10%		25%		2.5%	+
	0905.20		Crushed or ground	kg							Free					20%	18%	Ex		25%		2.5%	1
	0505.20			Ng							Thee					2070	10 /0			2370		2.370	1
09.06			Cinnamon and cinnamon-tree flowers (+).																				
		-	Neither crushed nor ground :																				-
	0906.11		Cinnamon ( <i>Cinnamomum zeylanicum Blume</i> ) :		1								<u> </u>						1				+
	0,00.11		Organic		1								<u> </u>						1				1
	0906.11.11		Quills cut, in retail packs of 1 kg or less and packed	kg	LS	l			1		Free				l	20%	18%	Ex		25%		2.5%	$\vdash$
	0906.11.12	1	in cases Other quills	kg	LS	<u> </u>		+	+		Free		1			20%	18%	Ex	+	25%		2.5%	┼──

HS Hda	HS Code	.11.13 Qullings	Description	Unit	ICL/				Pref	erenti	al Dut	y				Gen	VAT	Р	AL	Cess	Excise	SSCL	s c
nonag				0	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	••••	Gen	SG	6655	(S.P.D)		L
	0006 44 40	_									-					2007	100/	_		250/		0.50/	
	0906.11.13			kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.11.14			kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.11.15		Chips	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.11.19		Other Other	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0006 11 01		Other :																				
	0906.11.91		Quills cut, in retail packs of 1 kg or less and packed in cases	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.11.92		Other quills	kg	LS						Free					20%	18%	Ex		25%		2.5%	_
	0906.11.93		Qullings	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.11.94		Featherings	kg	LS						Free					20%	18%	Ex		25%		2.5%	_
	0906.11.95		Chips	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.11.99		Other	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.19.00		Other	kg	LS						Free					20%	18%	Ex		25%		2.5%	
		-	Crushed or ground :																				
	0906.20.10		Cinnamon ( <i>Cinnamomum zeylanicum Blume</i> ) crushed	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.20.20		Cinnamon ( <i>Cinnamomum zeylanicum Blume</i> ) ground	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0906.20.90		Other	ka	LS						Free					20%	18%	Ex		25%		2.5%	1
	C) COLLOND															2070	2070			2070		210 / 0	1
09.07			Cloves (whole fruit, cloves and stems).																				
	0907.10	-	Neither crushed nor ground :																				-
			Organic :																				
	0907.10.11		Whole fruit	kg	LS						Free					20%	18%	Ex		25%		2.5%	1
	0907.10.12		Cloves	kg	LS						Free					20%	18%	Ex		25%		2.5%	1
	0907.10.13		Stems	kg	LS						Free					20%	18%	Ex		25%		2.5%	1
			Other :																				1
	0907.10.91		Whole fruit	ka	LS						Free					20%	18%	Ex		25%		2.5%	1
	0907.10.92		Cloves	ka	LS						Free					20%	18%	Ex		25%		2.5%	1
	0907.10.93		Stems	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0907.20	-	Crushed or ground	ka	LS						Free					20%	18%	Ex		25%		2.5%	
09.08			Nutmeg, mace and cardamoms.																				
		+	Nutmon																+				
	0000 11	-	Nutmeg :										<u> </u>				<del> </del>		+				+
	0908.11		Neither crushed nor ground :										<u> </u>				+		+				+
			Organic								_							-					
	0908.11.11		Wormy and Punky	kg	LS						Free					20%	18%	Ex		25%		2.5%	
	0908.11.19		Other	kg	LS						Free				-	20%	18%	Ex		25%		2.5%	
	0000 11 01		Other :	<u> </u>		<u> </u>					_	<u> </u>			<u> </u>	2001	100/	-		2524		2 52/	—
	0908.11.91		Wormy and Punky	kg	LS	<u> </u>		<u> </u>	<u> </u>		Free		<u> </u>	<u> </u>	<u> </u>	20%	18%	Ex		25%		2.5%	
	0908.11.99		Other	kg	LS	<u> </u>					Free	<u> </u>			<u> </u>	20%	18%	Ex		25%		2.5%	—
	0000 10 10		Crushed or ground :	<u> </u>							_				<u> </u>	2004	1001	-	<u> </u>	250/		0.50/	—
	0908.12.10		Broken	kg	LS						Free				<u> </u>	20%	18%	Ex		25%		2.5%	—
	0908.12.90		Other	kg	LS	<u> </u>					Free	<u> </u>			<u> </u>	20%	18%	Ex		25%		2.5%	—
		-	Mace :	<u>.</u>		<u> </u>		<u> </u>	<u> </u>				<u> </u>	<u> </u>	<u> </u>								
	0908.21		Neither crushed nor ground	kg	LS	<u> </u>		<u> </u>	<u> </u>		Free		<u> </u>	<u> </u>	<u> </u>	20%	18%	Ex		25%		2.5%	
	0908.22		Crushed or ground	kg	LS						Free		I	L		20%	18%	Ex		25%		2.5%	
		-	Cardamoms :			I											I	1	1				1

HS Hdg	HS Code		Description	Unit	ICL/				Prefe	erenti	al Dut	у				Gen	VAT	Р	AL	Cess	Excise	SSCL	s c
no nug				onne	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAI	Gen	SG		(S.P.D)	5562	L
											_												
	0908.31		Neither crushed nor ground	kg	LS						Free			25.2%		20%	18%	Ex		25%		2.5%	
	0908.32		Crushed or ground	kg	LS						Free			25.2%		20%	18%	Ex		25%		2.5%	
09.09			Seeds of anise, badian, fennel, coriander,																				
			cumin or caraway; juniper berries.																				
		-	Seeds of coriander :																				
	0909.21		Neither crushed nor ground																				
	0909.21		Coriander Whole and Ground	kg	S	-					Free		5%	4.5%		20%	18%	Ex				2.5%	*
	0909.22		Crushed or ground		5																		
	0909.22			kg	S	-					Free		5%	4.5%		20%	18%	Ex				2.5%	*
			Coriander Whole and Ground Seeds of cumin :		5				-														
	0000 31	-									<b>F</b>		50/	4 50/		200/	100/	-				2 50/	-
	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%	<u></u>
		-	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%	6%			2.5%	
	0909.62.90		Other	kg							Free		5%	4.5%		20%	18%	10%	6%			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	LS		17.00%	17.00%						27%		20%	18%	10%		10%		2.5%	
	0910.11.90		Other	kg	LS									27%		20%	18%	Ex		10%		2.5%	
	0910.12		Crushed or ground	kg	LS		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	LS											20%	18%	Ex		10%		2.5%	*
			Turmeric Whole and Ground		LS/S											2070	1070	2/		2070		2.070	
	0910.30.90		Other		LS													_					
			Turmeric Whole and Ground	- kg	LS/S											20%	18%	Ex		10%		2.5%	*
		-	Other spices :																				1
	1	1	Mixtures referred to in Note 1(b) to this Chapter :	1	1	1	1	1	1				1	l			1	l	1				1
	0910.91.10		Neither crushed nor ground	kg												20%	18%	10%		10%		2.5%	
	0910.91.10 0910.91.90			kg kg												20% 20%	18% 18%	10% 10%		10% 10%		2.5% 2.5%	┢

HS Hdg	S Hdg HS Code	Description	Unit	ICL/				Pref	erenti	al Dut	у				Gen	VAT	P/	AL	Cess	Excise	SSCL	s c	
	no couc			onic	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty		Gen	SG	0000	(S.P.D)		L
	0910.99.10		Mathe seed	kg							Free					20%	18%	Ex				2.5%	*
	0910.99.20		Curry	kg							Free					20%	18%	10%		10%		2.5%	
			Thyme and bay leaves																				
	0910.99.31		Neither crushed nor ground	kg							Free					20%	18%	10%		10%		2.5%	
	0910.99.39		Other	kg							Free					20%	18%	10%		10%		2.5%	
			Other :																				
	0910.99.91		Neither crushed nor ground	kg							Free					20%	18%	10%		10%		2.5%	
	0910.99.99		Other	kg					1		Free					20%	18%	10%		10%		2.5%	1
									1														1