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/ SLSI				Pref	erent	ial Dut	ÿ				Gen	VAT	P	AL	Cess	Excise	SSCL	s c
nonag	no couc		Description	onne	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	•	Gen	SG	6633	(S.P.D)	5565	Ľ
09.01			Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.																				
		-	Coffee, not roasted :																				-
	0901.11.10		Not decaffeinated: Coffee Seeds	1.0							E.e.e.					20%	18%	Ex		25%		2.5%	
	0901.11.10		Other	kg ka							Free Free					20%	18%	Ex		25%		2.5%	
	0901.11.90		Decaffeinated :	ĸy							nee					20%	1070			2370		Z.J 70	
	0901.12.10		Coffee Seeds	ka							Free					20%	18%	Ex		25%		2.5%	
	0901.12.90		Other	ka							Free					20%	18%	Ex		25%		2.5%	
	0501112150	-	Coffee, roasted :	Ng							TTEE					2070	10 / 0			2370		213 /0	
	0901.21		Not decaffeinated	ka							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.																				
		-	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%	1
	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				1		Free	l			1	20%	18%	Ex		10%		2.5%	
	0902.10.29		Other	kg	L						Free					20%	18%	Ex		10%		2.5%	

HS Hdq	HS Code	Description	Unit	ICL/ SLSI				Pref	erent	ial Dut	y				Gen	VAT	P	AL	Cess	Excise	SSCL	S
по пад	ns Code	Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	Gen	SG	Cess	(S.P.D)	SSCL	L
																						—
		 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								_							_					+
	0502.110.51	Lanka origin, flavoured	kg							Free					20%	18%	Ex		10%		2.5%	
	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 											1									+
		but not exceeding 5kg:																				
	0902.20.11	Certified by Sri Lanka Tea Board as wholly of Sri																				+
	0502.20.11	Lanka origin, flavoured	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.20.12	Certified by Sri Lanka Tea Board as wholly of Sri								_						1001	_		100/		0 50/	+
		Lanka origin, Other	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.20.13	Other , flavoured	kg	L						Free					20%	18%	Ex		10%		2.5%	
	0902.20.19	Other	kg	L						Free					20%	18%	Ex		10%		2.5%	
		In immediate packing of a content exceeding 5Kg,																				
		but not exceeding 10 kg :																				_
	0902.20.21	Certified by Sri Lanka Tea Board as wholly of Sri	kg							Free					20%	18%	Ex		10%		2.5%	
	0002 20 22	Lanka origin, flavoured	5										-									┿
	0902.20.22	Certified by Sri Lanka Tea Board as wholly of Sri	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.20.23	Lanka origin, Other Other , flavoured	kg	1						Free					20%	18%	Ex		10%		2.5%	+
	0902.20.29	Other	kg							Free					20%	18%	Ex		10%		2.5%	+
	0502120125	Other :	Ng	_						1100					2070	1070	ĽΛ		1070		2.570	t
	0902.20.91	Certified by Sri Lanka Tea Board as wholly of Sri	l.e.							Even					200/	100/	F		1.00/		2 50/	T
		Lanka origin, flavoured	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.20.92	Certified by Sri Lanka Tea Board as wholly of Sri	kg							Free					20%	18%	Ex		10%		2.5%	Τ
		Lanka origin, Other	-																			
	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 produces of a content part exceeding 2 	1																			
		immediate packings of a content not exceeding 3 kg :																				
		In immediate packing of a content not exceeding																				+
		4a :																				
	0902.30.11	Certified by Sri Lanka Tea Board as wholly of Sri	l.e.							Even					200/	100/	100/		1.00/		2 50/	T
		Lanka origin, flavoured	kg							Free					20%	18%	10%		10%		2.5%	
	0902.30.12	Certified by Sri Lanka Tea Board as wholly of Sri	kg							Free					20%	18%	Ex		10%		2.5%	Τ
		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																				
	0902.30.21	but not exceeding 1 kg : Certified by Sri Lanka Tea Board as wholly of Sri																				+
	0902.30.21	Lanka origin, flavoured	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.30.22	Certified by Sri Lanka Tea Board as wholly of Sri				1	1			-			1	1			-		1051			+
		Lanka origin, Other	kg							Free					20%	18%	Ex		10%		2.5%	1
	0902.30.23	Other, Flavoured	kg	L						Free					20%	18%	Ex		10%		2.5%	T
	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	kg	1	1	l	İ	1		Eree	l	1	1	1	200/	100/	Ex	1	10%		2 50/	T
		Lanka origin, flavoured	ку							Free					20%	18%	ËX		10%		2.5%	

HS Hda	HS Code		Description	Unit	ICL/ SLSI				Pref	erent	ial Dut	у				Gen	VAT	Р	AL	Cess	Excise	SSCL	S C
ne nag				•••••	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty		Gen	SG		(S.P.D)		L
	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				1	20%	18%	Ex		10%		2.5%	1
	0902.40.99		Other	kg	L						Free					20%	18%	10%	1	10%		2.5%	1
																							1
)9.03	0903.00		Maté.	kg							Free		7.5%	5%		20%	18%	Ex		10%		2.5%	

HS Hdg 09.04	HS Code		Description	Unit	ICL/				Pref	erent	ial Dut	y				Gen	VAT	P	AL	Cess	Excise	SSCL	s c
nonag	110 0000			onic	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	•	Gen	SG		(S.P.D)		Ľ
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> .																				
	0904.11	-	Pepper : Neither crushed nor ground :																				
	0904.11		Light Berries of pepper with a density not																				
			exceeding 450grams per litre :																				
	0904.11.11		Organic	kg	L						Free					20%	18%	Ex		25%		2.5%	
	0904.11.19		Other	kg	L						Free					20%	18%	Ex		25%		2.5%	
	0904.11.20		Matured Berries of pepper with a density exceeding	kg							Free					20%	18%	Ex		25%		2.5%	
			450grams per litre		L																		
	0904.11.30		Other, white	kg	L						Free					20%	18%	Ex		25%		2.5%	<u> </u>
	0904.11.90		Other	kg	L						Free					20%	18%	10%		25%		2.5%	-
	0904.12.10		Crushed or ground : Crushed	kg							Free					20%	18%	Ex		25%		2.5%	+
	0904.12.10		Ground	kg kg							Free					20%	18%	Ex		25%		2.5%	
	0904.12.20	-	Fruits of the genus <i>Capsicum</i> or of the genus	ку	L						TIEE					20 /0	10 /0			2J /0		2.370	<u> </u>
			Pimenta:																				
			Dried, neither crushed nor ground :																				
	0904.21.10		Chillies	kg												Rs.100/ = per kg	18%	Ex				2.5%	*
	0904.21.90		Other	kg												20%	18%	10%		25%		2.5%	
	0501.21.50		Crushed or ground :	Ng		1										2070	10 /0	10 /0		2370		2.370	<u> </u>
	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.																				
	0005 10	_																					
	0905.10 0905.10.10		Neither crushed nor ground : Vanilla Pods	l (m							Гисс					20%	18%	Ex		25%		2.5%	
	0905.10.10		Other	kg kg							Free Free					20%	18%	EX 10%		25%		2.5%	
	0905.20		Crushed or ground	ka							Free					20%	18%	Ex		25%		2.5%	<u> </u>
	0505.20			Ng							TTEE					2070	10 /0			2370		2.570	
09.06			Cinnamon and cinnamon-tree flowers (+).																				
		+	Neither crushed nor ground :																				┣
	0906.11		Cinnamon (<i>Cinnamomum zeylanicum Blume</i>):			-														+			+
	0,00.11		Organic			1			1									1	1	1			<u> </u>
	0906.11.11		Quills cut, in retail packs of 1 kg or less and packed	kg	1						Free					20%	18%	Ex		25%		2.5%	<u> </u>
	00000 411 10	+	in cases	-	<u> </u>																		
	0906.11.12		Other quills	kg							Free					20%	18%	Ex	ł	25%		2.5%	<u> </u>
	0906.11.13		Qullings	kg	L						Free					20%	18%	Ex		25%		2.5%	<u> </u>
	0906.11.14 0906.11.15		Featherings Chips	kg kg		+					Free Free					20% 20%	18% 18%	Ex Ex	<u> </u>	25% 25%		2.5% 2.5%	<u> </u>
	0906.11.15		Other	кg kg		+					Free				-	20%	18%	Ex		25%		2.5%	+
	0,00.11.19		Other :	кy		1					nee					2070	10 /0		ł	2370		2.370	1
	0906.11.91		Quills cut, in retail packs of 1 kg or less and packed in cases	kg	L						Free					20%	18%	Ex		25%		2.5%	

HS Hdq	HS Code		Description	Unit	ICL/				Pref	erent	ial Dut	y				Gen	VAT	Р	AL	Cess	Excise	SSCL	s C
no nug	115 Code		Description	onic	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAI	Gen	SG	Cess	(S.P.D)	SSCE	L
	0906.11.92			l.e.							E.e.e.					200/	100/			250/		2 50/	
	0906.11.92		Other quills Qullings	kg ka							Free Free			-		20% 20%	18% 18%	Ex Ex	-	25% 25%		2.5% 2.5%	
	0906.11.93		Featherings	kg	L						Free					20%	18%	Ex		25%		2.5%	
	0906.11.94		Chips	kg	L						Free					20%	18%	Ex		25%		2.5%	
	0906.11.99		Other	ka	L						Free					20%	18%	Ex		25%		2.5%	
	0906.19.00		Other	ka							Free					20%	18%	Ex		25%		2.5%	
	0500.15.00	-	Crushed or ground :	Ng	-						Thee					2070	10 /0			2370		2.370	
	0906.20.10		Cinnamon (<i>Cinnamomum zeylanicum Blume</i>) crushed	kg	L						Free					20%	18%	Ex		25%		2.5%	
	0906.20.20		Cinnamon (<i>Cinnamomum zeylanicum Blume</i>) ground	kg	L						Free					20%	18%	Ex		25%		2.5%	
	0906.20.90		Other	kg	L						Free					20%	18%	Ex		25%	-	2.5%	
09.07			Cloves (whole fruit, cloves and stems).																				
	0907.10	-	Neither crushed nor ground :																				<u> </u>
			Organic :																				
	0907.10.11		Whole fruit	kg	L						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%	
			Other :																				\vdash
	0907.10.91		Whole fruit	kg	L						Free					20%	18%	Ex		25%		2.5%	<u> </u>
	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%	<u> </u>
	0907.20	-	Crushed or ground	kg	L						Free					20%	18%	Ex		25%		2.5%	<u> </u>
09.08			Nutmeg, mace and cardamoms.																				
		-	Nutmeg :																				<u> </u>
	0908.11		Neither crushed nor ground :																				<u> </u>
	0500.11		Organic																				
	0908.11.11		Wormy and Punky	kg	1						Free					20%	18%	Ex		25%		2.5%	-
	0908.11.19		Other	ka	Ē						Free					20%	18%	Ex		25%		2.5%	
			Other :																				
	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 :																				
	0908.12.10		Broken	kg	L	ļ					Free			<u> </u>	L	20%	18%	Ex		25%		2.5%	\vdash
	0908.12.90		Other	kg	L	<u> </u>		ļ	<u> </u>		Free		L		<u> </u>	20%	18%	Ex		25%		2.5%	<u> </u>
	0000.01	-	Mace :	<u> </u>					-		-			<u> </u>		2007	1001	-	<u> </u>	2521		2 52/	—
	0908.21		Neither crushed nor ground	kg	L	<u> </u>					Free				<u> </u>	20%	18%	Ex		25%		2.5%	┣—
	0908.22		Crushed or ground	kg	L				+		Free			+		20%	18%	Ex	+	25%		2.5%	┣—
	0009 21	-	Cardamoms : Naither gruphed per ground	ka	-				-		Erco			25 20/		200/	100/	Ev		250/		2 E0/	┣—
	0908.31 0908.32		Neither crushed nor ground Crushed or ground	kg kg	L						Free Free			25.2% 25.2%		20%	18% 18%			25% 25%		2.5% 2.5%	<u> </u>
	0900.52			ĸy							TIEE			23.270		20 /0	10 /0	LA		2370		2.3 /0	
09.09			Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.																				
		-	Seeds of coriander :						+														<u> </u>
	0909.21		Neither crushed nor ground	kg		1					Free		5%	4.5%		20%	18%	Ex				2.5%	*
	0909.22		Crushed or ground	kg			1	1			Free		5%			20%	18%	Ex	1			2.5%	*
	T	-	Seeds of cumin :			1									1								
	0909.31		Neither crushed nor ground	kg							Free		5%	4.5%		20%	18%	Ex				2.5%	*

HS Hda	HS Code		Description	Unit	ICL/				Pref	erent	ial Dut	y				Gen	VAT	P	AL	Cess	Excise	SSCL	S C
nonug	no couc			0	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty		Gen	SG		(S.P.D)		L
	0000.22		Course and an annual	l.e.							E		F0/	4 50/		200/	100/	5				2 50/	*
	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	l a	-	-			-		Гира			4.5%		20%	18%	Ex				2.5%	_
				kg							Free		5%			20%		EX					*
	0909.61.20		Seeds of fennel	kg							Free		5%				18%					2.5%	
	0909.61.30		Seeds of caraway	Kg		-	-				Free		50/	4.5%		20%	18%	Ex	-			2.5%	+
	0909.61.90		Other	kg							Free		5%	4.5%		20%	18%	Ex				2.5%	_
			Crushed or ground :		-	-	-		-	-	-			4 = 0 /		2004	100/	100/	601			0 = 0 /	_
	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	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%	T
	0910.12		Crushed or ground	kg	L		17.00%	17.00%						27%		20%	18%	Ex		10%		2.5%	
		-	Saffron :																				1
	0910.20.10		Neither crushed nor ground	kg							Free			5%		20%	18%	Ex		10%		2.5%	T
	0910.20.90		Other	kg							Free			5%		20%	18%			10%		2.5%	1
		-	Turmeric (curcuma) :																				1
	0910.30.10		Neither crushed nor ground	ka	L											20%	18%	Ex		10%		2.5%	*
			Turmeric Whole and Ground	kg	S	1										20%	18%	EX		10%		2.5%	-
	0910.30.90		Other	kg	L											20%	18%	Ex		10%		2.5%	*
			Turmeric Whole and Ground	ĸġ	S											2070	10 /0			1070		2.570	
		-	Other spices :																				
			Mixtures referred to in Note 1(b) to this Chapter :																				
	0910.91.10		Neither crushed nor ground	kg									1			20%	18%	10%		10%		2.5%	T
	0910.91.90		Other	kg												20%	18%	10%		10%		2.5%	T
			Other :																				T
	0910.99.10		Mathe seed	kg							Free					20%	18%	Ex				2.5%	>
	0910.99.20		Curry	kg							Free					20%	18%	10%		10%		2.5%	T
			Thyme and bay leaves																				T
	0910.99.31		Neither crushed nor ground	kg							Free					20%	18%	10%	1	10%		2.5%	1
	0910.99.39		Other	kg	1		1		1		Free			1		20%	18%		1	10%		2.5%	T
			Other :	5	1	1		1	1	1				1			1	1	1				1
	0910.99.91		Neither crushed nor ground	kg	1	1	1	1	1	1	Free	1		1	1	20%	18%	10%	1	10%		2.5%	+
	0910.99.99		Other	ka	1		1		1	1	Free			1		20%	18%	10%	1	10%		2.5%	\uparrow
	00101000100	1		, ing	1	1	1		1	1	1100			1		2070	10,0	10,0	1	1070		213 / 0	+