## 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				Pref	erent	ial Dut	у				Gen	VAT	P	AL	Cess	Excise	SSCL	S C	
nonag				onne	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	101	Gen	SG	0035	(S.P.D)	5562	Ľ
09.01			Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.																				
			<b>5 6</b>																				
		-	Coffee, not roasted :																				-
			Not decaffeinated:								-					2001	100/			050/		0 50/	-
	0901.11.10		Coffee Seeds	kg							Free					20%	18%	Ex		25%		2.5%	
	0901.11.90		Other	kg							Free					20%	18%	Ex		25%		2.5%	+
	0001 12 10		Decaffeinated : Coffee Seeds	ka							Гира					20%	18%	Ex		25%		2.5%	+
	0901.12.10 0901.12.90		Offee Seeds	kg ka							Free Free					20%	18%	Ex Ex		25%		2.5%	+
	0901.12.90		Coffee, roasted :	кд							Free		-			20%	18%	EX		25%		2.5%	-
	0901.21	-	Not decaffeinated	ka							Free		-			20%	18%	10%		25%		2.5%	-
	0901.21		Decaffeinated	kg ka							Free					20%	18%	10%		25%		2.5%	+
	0901.22		Other	kg ka							Free					20%	18%	10%		25%		2.5%	+
	0901.90	-	Other	кд							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%	
	0902.10.19		Other	kg	L						Free					20%	18%	10%		10%		2.5%	1
			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%	1
	0902.10.29		Other	ka	L				1	1	Free					20%	18%	Ex		10%		2.5%	1

S Hdq	HS Code		Description	Unit	ICL/				Pref	erent	ial Dut	y				Gen	VAT	P	AL	Cess	Excise	SSCL	
	ns Code		Description	Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	Gen	SG	Cess	(S.P.D)	SSCL	
																							_
			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%	Ť
	0902.10.33		Other , flavoured	kg	1						Free					20%	18%	Ex		10%		2.5%	╉
	0902.10.39		Other	ka							Free					20%	18%	Ex		10%		2.5%	-
	0902.20	_	Other green tea (not fermented) :	ĸġ	L						TIEE					2070	10 /0	LA		10 /0		2.370	-
	0902.20		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	1							Even					200/	1.00/	<b>5</b>		1.00/		2 50/	
	0902.20.12		Lanka origin, flavoured Certified by Sri Lanka Tea Board as wholly of Sri	kg							Free					20%	18%	Ex		10%		2.5%	-
			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				L		Free			L		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 Lanka origin, flavoured	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.20.22		Certified by Sri Lanka Tea Board as wholly of Sri	kg							Free					20%	18%	Ex		10%		2.5%	
			Lanka origin, Other	-																			-
	0902.20.23		Other , flavoured	kg	L						Free					20%	18%	Ex		10%		2.5%	
	0902.20.29		Other	kg	L	-					Free					20%	18%	Ex		10%		2.5%	
			Other :			-																	
	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	ka	L						Free					20%	18%	Ex		10%		2.5%	
	0902.20.99		Other	ka							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 :	itg												2070	1070	1070		1070		21070	
			In immediate packing of a content not exceeding																				
	0902.30.11		Certified by Sri Lanka Tea Board as wholly of Sri 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%	
	0002 20 12		Lanka origin, Other	-	<u> </u>						Eree				-	20%	100/	Ev.		100/			-
	0902.30.13 0902.30.19		Other, Flavoured Other	kg ka							Free				-	20%	18% 18%	Ex 10%		10% 10%		2.5% 2.5%	-
	0902.30.19		In immediate packing of a content exceeding 4g	ку							Free					20%	18%	10%		10%		2.5%	
			but not exceeding 1 kg :																				_
	0902.30.21		Certified by Sri Lanka Tea Board as wholly of Sri	kg							Free					20%	18%	Ex		10%		2.5%	
			Lanka origin, flavoured	ĸġ							TICC					2070	10 /0	LA		1070		2.570	
	0902.30.22		Certified by Sri Lanka Tea Board as wholly of Sri Lanka origin, Other	kg							Free					20%	18%	Ex		10%		2.5%	
	0902.30.23		Other, Flavoured	kg	L						Free					20%	18%	Ex		10%		2.5%	
	0902.30.29		Other	kg	L						Free					20%	18%			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	<u> </u>					1		<b>F</b>					2004	100/	-		100/		2 504	
		1	Lanka origin, flavoured	kg		1			1	1	Free					20%	18%	Ex		10%		2.5%	

	HS Code		Description	Unit	ICL/				Pref	erent	ial Dut	у				Gen	VAT	P	AL	Cess	Excise	SSCL	S
				ome	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty		Gen	SG		(S.P.D)		Ľ
																							_
ľ	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%	1
	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%	$\square$
09.03	0903.00		Maté.	kg							Free		7.5%	5%		20%	18%	Ex		10%		2.5%	$\square$

HS Hda		Description	Unit	ICL/				Pref	erent	ial Dut	у				Gen	VAT	P	AL	Cess	Excise	SSCL	s c	
nonag	110 0000			onne	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	•	Gen	SG	0000	(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> .																				
			2																				
	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	1						Free					20%	18%	Ex		25%		2.5%	+
	0904.11.19		Other	kg							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%	1
	0904.11.30		Other, white	kg	L				1		Free					20%	18%	Ex		25%		2.5%	1
	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>																				
	0004 04 40		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%	
			Crushed or ground :																				
	0904.22.10		Chillies	kg		-										Rs.100/ = per kg	18%	Ex				2.5%	*
	0904.22.90		<i>Chili Whole and Ground</i> Other	kg	S											Rs.100/ = per kg	18%	Ex				2.5%	*
09.05			Vanilla.																				
																							_
	0905.10 0905.10.10		Neither crushed nor ground : Vanilla Pods	100							Eree		<u> </u>			200/	18%	<b>F</b>		25%		2.5%	+
	0905.10.10		Other	kg kg							Free Free					20% 20%	18%	Ex 10%		25%		2.5%	-
	0905.20		Crushed or ground	kg							Free					20%	18%	Ex		25%		2.5%	
09.06			Cinnamon and cinnamon-tree flowers (+).																				
																							-
		-	Neither crushed nor ground :																	1			+
	0906.11		Cinnamon ( <i>Cinnamomum zeylanicum Blume</i> ) :		1				1	1			1					1					+
			Organic		1	1		l	1	1			1	1	1			1	İ				1
	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						Free					20%	18%	Ex		25%		2.5%	
	0906.11.13		Qullings	kg	L						Free					20%	18%	Ex		25%		2.5%	
	0906.11.14		Featherings	kg	L	L		L	<b> </b>	I	Free				ļ	20%	18%	Ex		25%		2.5%	+
	0906.11.15 0906.11.19		Chips Other	kg kg					L	L	Free		ļ		L	20%	18%	Ex Ex		25% 25%		2.5% 2.5%	+
											Free					20%	18%						

HS Hdq	HS Code		Description	Unit	ICL/				Pref	ferent	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
	0906.11.91		Quills cut, in retail packs of 1 kg or less and packed	ka							Биро					200/	1.00/	Ev.		250/		2 50/	-
			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%	
	0906.11.94		Featherings	kg	L						Free					20%	18%	Ex		25%		2.5%	
	0906.11.95		Chips	kg	L						Free					20%	18%	Ex		25%		2.5%	
	0906.11.99		Other	kg	L						Free					20%	18%	Ex		25%		2.5%	
	0906.19.00		Other	kg	L						Free					20%	18%	Ex		25%		2.5%	
		-	Crushed or ground :																				
	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%	$\square$
09.07			Cloves (whole fruit, cloves and stems).																				
	0907.10	-	Neither crushed nor ground :																				
	0007 10 11		Organic :	l.e.							Even					200/	100/	<b>F</b>		250/		2 50/	
	0907.10.11		Whole fruit	kg							Free					20%	18%	Ex		25% 25%		2.5%	—
	0907.10.12		Cloves	kg					-		Free					20%	18%	Ex	-			2.5%	
	0907.10.13		Stems Other :	kg					-		Free					20%	18%	Ex	-	25%		2.5%	
	0907.10.91		Whole fruit	kq	1						Free					20%	18%	Ex		25%		2.5%	
	0907.10.91		Cloves	kg							Free					20%	18%	Ex		25%		2.5%	+
	0907.10.92		Stems	ka							Free					20%	18%	Ex		25%		2.5%	<u> </u>
	0907.20	-	Crushed or ground	kg	L						Free					20%	18%	Ex		25%		2.5%	F
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%	<u> </u>
	0908.11.19		Other	kg	L						Free					20%	18%	Ex		25%		2.5%	
	0000 11 01		Other :								-					2001	100/	-		0.50/		0.50/	—
	0908.11.91		Wormy and Punky	kg							Free					20%	18%	Ex		25%		2.5%	
	0908.11.99		Other Crushed or ground :	kg		<u> </u>					Free					20%	18%	Ex		25%		2.5%	
	0908.12.10		Broken	kq							Free					20%	18%	Ex		25%		2.5%	
	0908.12.10		Other	ka					-		Free					20%	18%	Ex		25%		2.5%	<u> </u>
	0900.12.90	-	Mace :	ку							TIEE					2070	10 /0	LA		2J /0		2.370	<u> </u>
	0908.21		Neither crushed nor ground	kg	1						Free					20%	18%	Ex		25%		2.5%	
	0908.22		Crushed or ground	kg	L						Free						18%			25%		2.5%	
	0500.22	-	Cardamoms :													2070	1070			2070		2.070	
	0908.31		Neither crushed nor ground	kg	L	1	İ	1	1	1	Free	İ	1	25.2%	1	20%	18%	Ex	İ	25%		2.5%	1
	0908.32		Crushed or ground	kg	L						Free			25.2%		20%	18%	Ex		25%		2.5%	$\square$
09.09			Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.																				
		<u> </u>	Seeds of coriander :																				┢
	0909.21		Neither crushed nor ground	<u> </u> .	1	1	1	1	1	1	<u> </u>							-	1				+
		1	Coriander Whole and Ground	kg	S	t			1	1	Free		5%	4.5%		20%	18%	Ex	1			2.5%	*

HS Hdg	HS Code		Description	Unit	ICL/				Pref	erenti	ial Dut	y				Gen	VAT	Р	AL	Cess	Excise	SSCL	s C
				•	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty		Gen	SG	0000	(S.P.D)		L
	0909.22		Crushed or ground																				-
	0505.22		Coriander Whole and Ground	kg	S	1					Free		5%	4.5%		20%	18%	Ex				2.5%	*
		-	Seeds of cumin :		5																		+
	0909.31		Neither crushed nor ground	ka							Free		5%	4.5%		20%	18%	Ex				2.5%	k
	0909.32		Crushed or ground	ka							Free		5%	4.5%		20%	18%	Ex				2.5%	k
	0505.52	-	Seeds of anise, badian, caraway or fennel; juniper	Ng		1					TTCC		570	1.5 /0		2070	10 /0					2.370	+
			berries :																				
			Neither crushed nor ground :																				$\mathbf{T}$
	0909.61.10		Seeds of anise or badin	kg							Free			4.5%		20%	18%	Ex				2.5%	T
	0909.61.20		Seeds of fennel	ka							Free		5%	4.5%		20%	18%	Ex				2.5%	*
	0909.61.30		Seeds of caraway	Kg							Free			4.5%		20%	18%	Ex				2.5%	T
	0909.61.90		Other	kg							Free		5%	4.5%		20%	18%	Ex				2.5%	T
			Crushed or ground :																				T
	0909.62.10		Anise, badin or caraway	Kq							Free			4.5%		20%	18%	10%	6%			2.5%	
	0909.62.90		Other	kg							Free		5%	4.5%		20%	18%	10%	6%			2.5%	
9.10			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%	
	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%	1
		-	Turmeric (curcuma) :																				
	0910.30.10		Neither crushed nor ground	kg	L											20%	18%	Ex		10%		2.5%	*
			Turmeric Whole and Ground	ĸġ	L/S											2070	10 /0	LA		10 /0		2.570	
	0910.30.90		Other		L																		
			Turmeric Whole and Ground	kg	L/S	1										20%	18%	Ex		10%		2.5%	*
		-	Other spices :																				-
			Mixtures referred to in Note 1(b) to this Chapter :																				
	0910.91.10		Neither crushed nor ground	kg												20%	18%	10%		10%		2.5%	t
	0910.91.90		Other	kg												20%	18%	10%		10%		2.5%	
			Other :																				
	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%	Ĺ
			Other :																				
	0910.99.91		Neither crushed nor ground	kg							Free					20%	18%	10%		10%		2.5%	
	0910.99.99		Other	kg							Free					20%	18%	10%		10%		2.5%	
																							1