

## Chapter 9

## Coffee, tea, mate 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.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>09.01</b>		<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>			
		- Coffee, not roasted:			
		-- Not decaffeinated			
	0901.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0901.11.90	--- Other	kg	25%	Free
		-- Decaffeinated			
	0901.12.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0901.12.90	--- Other	kg	25%	Free
		- Coffee, roasted:			
		-- Not decaffeinated			
	0901.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0901.21.90	--- Other	kg	25%	Free
		-- Decaffeinated			
	0901.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0901.22.90	--- Other	kg	25%	Free
		- Other			
	0901.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0901.90.90	--- Other	kg	25%	Free
<b>09.02</b>		<b>Tea, whether or not flavoured.</b>			
	0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	kg	25%	Free
	0902.20.00	- Other green tea (not fermented)	kg	25%	Free
	0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	kg	25%	Free
	0902.40.00	- Other black tea (fermented) and other partly fermented tea	kg	25%	Free
<b>09.03</b>	0903.00.00	<b>Mate.</b>	kg	25%	Free
<b>09.04</b>		<b>Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.</b>			
		- Pepper:			
		-- Neither crushed nor ground			
	0904.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0904.11.90	--- Other	kg	25%	Free
	0904.12.00	-- Crushed or ground	kg	25%	Free
		- Fruits of the genus Capsicum or of the genus Pimenta,;			
		-- dried or neither crushed or ground			
	0904.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0904.21.90	--- Other	kg	10%	Free

		-- Crushed or ground			
	0904.22.10	-- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0904.22.90	-- Other	kg	25%	Free
<b>09.05</b>		<b>Vanilla.</b>			
		- Neither crushed or ground			
	0905.10.10	-- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0905.10.90	-- Other	kg	25%	Free
		- Crushed or ground			
	0905.20.10	-- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0905.20.90	-- Other	kg	25%	Free
<b>09.06</b>		<b>Cinnamon and cinnamon-tree flowers.</b>			
		- Neither crushed nor ground :			
		- Cinnamon ( <i>Cinnamomum zeylanicum Blume</i> )			
	0906.11.10	-- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0906.11.90	-- Other	kg	25%	Free
		- Other :			
	0906.19.10	-- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0906.19.90	-- Other	kg	25%	Free
	0906.20.00	- Crushed or ground	kg	25%	Free
<b>09.07</b>		<b>Cloves (whole fruit, cloves and stems).</b>			
		- Neither Crushed or ground			
	0907.10.10	-- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0907.10.90	-- Other	kg	25%	Free
		- Crushed or ground			
	0907.20.10	-- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0907.20.90	-- Other	kg	25%	Free
<b>09.08</b>		<b>Nutmeg, mace and cardamoms.</b>			
		- Nutmeg :			
		- Neither Crushed or ground			
	0908.11.10	-- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0908.11.90	-- Other	kg	25%	Free
		- Crushed or ground			
	0908.12.10	-- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0908.12.90	-- Other	kg	25%	Free
		- Mace :			
		- Neither Crushed or ground			
	0908.21.10	-- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0908.21.90	-- Other	kg	25%	Free
		- Crushed or ground			
	0908.22.10	-- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0908.22.90	-- Other	kg	25%	Free
		- Cardamoms :			
		- Neither Crushed or ground			
	0908.31.10	-- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0908.31.90	-- Other	kg	25%	Free
		- Crushed or ground			
	0908.32.10	-- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0908.32.90	-- Other	kg	25%	Free
<b>09.09</b>		<b>Seeds of anise, badian, fennel, coriander, cumin, or caraway; Juniper berries.</b>			
		- Seeds of coriander :			
		- Neither crushed or ground			
	0909.21.10	-- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0909.21.90	-- Other	kg	25%	Free
		- Crushed or ground			
	0909.22.10	-- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0909.22.90	-- Other	kg	25%	Free
		- Seeds of Cumin :			
		- Neither crushed or ground			
	0909.31.10	-- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0909.31.90	-- Other	kg	25%	Free
		- Crushed or ground			

0909.32.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0909.32.90	--- Other	kg	25%	Free
	- Seeds of anise, badian, caraway or fennel; juniper berries :			
	-- Neither crushed or ground			
0909.61.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0909.61.90	--- Other	kg	25%	Free
	-- Crushed or ground			
0909.62.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0909.62.90	--- Other	kg	25%	Free
09.10	<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>			
	- Ginger :			
	-- Neither Crushed or ground			
0910.11.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
0910.11.90	--- Other	kg	5%	Free
	-- Crushed or ground			
0910.12.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0910.12.90	--- Other	kg	25%	Free
	- Saffron			
0910.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0910.20.90	--- Other	kg	25%	Free
	- Turmeric ( <i>curcuma</i> )			
0910.30.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
0910.30.90	--- Other	kg	5%	Free
	- Other spices			
	-- Mixtures referred to in Note 1(b) to this Chapter			
0910.91.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	--- Other			
0910.91.91	---- Spices premix imported by VAT registered foodstuffs manufacturing industries	kg	25%	Free
0910.91.99	---- Other	kg	25%	Free
	-- Other			
0910.99.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0910.99.90	--- Other	kg	25%	Free