

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) |
| 09.01 | | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion. | | | |
| | | - 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 |
| 09.02 | | Tea, whether or not flavoured. | | | |
| | 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 |
| 09.03 | 0903.00.00 | Mate. | kg | 25% | Free |
| 09.04 | | Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta. | | | |
| | | - 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 |
| 09.05 | | Vanilla. | | | |
| | | - 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 |
| 09.06 | | Cinnamon and cinnamon-tree flowers. | | | |
| | | - 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 |
| 09.07 | | Cloves (whole fruit, cloves and stems). | | | |
| | | - 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 |
| 09.08 | | Nutmeg, mace and cardamoms. | | | |
| | | - 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 |
| 09.09 | | Seeds of anise, badian, fennel, coriander, cumin, or caraway; Juniper berries. | | | |
| | | - 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 | Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices. | | | |
| | - 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 |