

**CHAPTER 09**  
**COFFEE, TEA, MATE AND SPICES**

NOTES

I. Mixtures of the products of headings Nos 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 heading are to be classified under heading No. 09.10.

The addition of other substances to the products of headings Nos. 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided that the resulting mixtures retain the essential character of the goods falling in those headings.

Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.03.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) and other products of heading No. 12.11.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>09.01</b>	<b>Coffee; coffee husks and skins; coffee substitutes containing coffee</b>					
0901.1111.00	Cherry red Arabica,Not decaffeinated, non roasted coffee		10	5		
0901.1112.00	Extraprima, prima, superior, Arabica,Not decaffeinated, non roasted coffee		10	5		
0901.1113.00	Normal, small, very small sized, Arabica,Not decaffeinated, non roasted coffee		10	5		
0901.1119.00	other, Arabica,Not decaffeinated, non roasted coffee not elsewhere specified		10	5		
0901.1121.00	Cherry red rabusta,Not decaffeinated, non roasted coffee		10	5		
0901.1122.00	Extra prima, prima, superior excellent grade O, not decaffe robusta non roasted coffee		10	5		
0901.1123.00	Extra prima, normal excellent, grade four not decaffe robusta non roasted coffee		10	5		
0901.1124.00	Normal extra prima, small, grade two not decaffe robusta non roasted coffee		10	5		
0901.1125.10	Grade one Extra prima, prima, superior not decaffe robusta non roasted coffee		10	5		
0901.1125.20	Grade two Extra prima, prima, superior not decaffe robusta non roasted coffee		10	5		
0901.1125.90	Grade three Extra prima, prima, superior, not decaffe robusta non roasted coffee		10	5		
0901.1126.10	Grade one Normal, small, very small sized not decaffe robusta non roasted coffee		10	5		
0901.1126.20	Grade three Normal, small, very small sized not decaffe robusta non roasted coffee		10	5		
0901.1126.30	Grade four Normal, small, very small sized not decaffe robusta non roasted coffee		10	5		
0901.1126.90	Other Normal, small, very small sized not decaffeinated robusta coffee		10	5		
0901.1127.00	Green coffee, broken not decaffeinated robusta coffee		10	5		
0901.1128.00	Black coffee, broken not decaffeinated robusta coffee		10	5		
0901.1129.00	Other non decaffe robusta non roasted coffee not elsewhere specied,		10	5		
0901.1131.00	Cherryred, arabusta, non decaffe, non roasted coffee		10	5		
0901.1132.00	Extraprima, prima, superior, arabusta, non decaffe, non roasted coffee		10	5		
0901.1133.00	Normal, small, very small sized, arabusta, non decaffe, non roasted coffee		10	5		
0901.1134.00	.		10	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>09.01</b>	<b>Coffee; coffee husks and skins; coffee substitutes containing coffee</b>					
0901.1141.00	.		10	5		
0901.1142.00	.		10	5		
0901.1143.00	.		10	5		
0901.1144.00	.		10	5		
0901.1151.00	.		10	5		
0901.1152.00	.		10	5		
0901.1153.00	.		10	5		
0901.1154.00	.		10	5		
0901.1210.00	..		10	5		
0901.1220.00	Decaffeinated, non roasted Arabusta coffee		10	5		
0901.1290.00	.		10	5		
0901.2110.00	Uncrushed, Not decaffeinated, roasted coffee		20	5		
0901.2120.00	Crushed, Not decaffeinated, roasted coffee		20	5		
0901.2210.00	Uncrushed, decaffeinated, roasted coffee		20	5		
0901.2220.00	Crushed, decaffeinated, roasted coffee		20	5		
0901.9000.00	Other roasted decaffeinated coffee		20	5		
<b>09.02</b>	<b>Tea</b>					
0902.1000.00	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg		10	5		
0902.2000.00	Other green tea (not fermented) exceeding 3kg		10	5		
0902.3000.00	Black tea (fermented), in immediate packings of a content not exceeding 3 kg		10	5		
0902.4000.00	.		5	5		
<b>09.03</b>	<b>Mate</b>					
0903.0000.00	.		20	5		
<b>09.04</b>	<b>Pepper of the genus piper, capiscum or pimenta, dried, crushed or ground</b>					
0904.1100.00	Pepper Neither crushed nor ground		20			
0904.1200.00	Pepper Crushed or ground		20			
0904.2100.00	Fruits of the genus Capsicum or of the genus Pimenta, Dried, neither crushed nor ground		20			
0904.2200.00	Fruits of the genus Capsicum or of the genus Pimenta, Crushed or ground		20			
<b>09.05</b>	<b>Vanilla</b>					
0905.1000.00	Vanilla, Neither crushed nor ground		20	5		
0905.2000.00	Fruits of the genus Capsicum or of the genus Pimenta, Crushed or ground		20	5		
<b>09.06</b>	<b>Cinnamon and cinnamon-tree flowers</b>					
0906.1100.00	Cinnamon (Cinnamomum zeylanicum Blume), Neither crushed nor ground		20	5		
0906.1900.00	Other Cinnamon and cinnamon flowers, Neither crushed nor ground		20	5		
0906.2000.00	Cinnamon and cinnamontree flowers, Crushed or ground		20	5		
<b>09.07</b>	<b>Cloves</b>					
0907.1000.00	Cloves (whole fruit, cloves and stems),Neither crushed nor ground		20	5		
0907.2000.00	Cloves (whole fruit, cloves and stems), Crushed or ground		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>09.08</b>	<b>Nutmeg, mace and cardamoms</b>					
0908.1100.00	Nutmeg, Neither crushed nor ground		20	5		
0908.1200.00	Nutmeg, Crushed or ground		20	5		
0908.2100.00	Mace, Neither crushed nor ground		20	5		
0908.2200.00	Mace, Crushed or ground		20	5		
0908.3100.00	Cardamoms, Neither crushed nor ground		20	5		
0908.3200.00	Cardamoms, Crushed or ground		20	5		
<b>09.09</b>	<b>Seeds of anise, badian, fennel, coriander, cumin, caraway or juniper</b>					
0909.2100.00	Seeds of coriander : Neither crushed nor ground		20	5		
0909.2200.00	Seeds of coriander, Crushed or ground		20	5		
0909.3100.00	Seeds of cumin, Neither crushed nor ground		20	5		
0909.3200.00	Seeds of cumin, Crushed or ground		20	5		
0909.6100.00	Seeds of anise, badian, caraway or fennel; juniper berries, Neither crushed nor ground		20	5		
0909.6200.00	Seeds of anise, badian, caraway or fennel; juniper berries, Crushed or ground		20	5		
<b>09.10</b>	<b>Ginger, saffron, turmeric (curcuma)...curry and other spices</b>					
0910.1100.00	Ginger, Neither crushed nor ground		20	5		
0910.1200.00	Ginger, Crushed or ground		20	5		
0910.2000.00	Saffron		20	5		
0910.3000.00	Turmeric (curcuma)		20	5		
0910.9100.00	Mixtures referred to in Note 1 (b) to this Chapter		20	5		
0910.9900.00	.		20			