

Customs Tariff (Amendment) Act, 2003

Chapter IX - Coffee, Tea, Mate and Spices

CHAPTER 9

COFFEE, TEA, MATE AND SPICES

NOTES

1. Mixtures of the products of headings 0904 to 0910 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 0910.

The addition of other substances to the products of headings 0904 to 0910 [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 heading. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 2103.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 1211.

SUPPLEMENTARY NOTES

(1) Heading 0901 includes coffee in powder form.

(2) "Spice" means a group of vegetable products (including seeds, etc.), rich in essential oils and aromatic principles, and which, because of their characteristic taste, are mainly used as condiments. These products may be whole or in crushed or powdered form.

(3) The addition of other substances to spices shall not affect their inclusion in spices provided the resulting mixtures retain the essential character of spices and spices also include products commonly known as "masalas".

Decaffeinated:

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)

0901	COFFEE, WHETHER OR NOT ROASTED OR DCAFFEINATBD; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION			
	- Coffee, not roasted:			
0901 11	-- Not decaffeinated:			
	-- Arabica plantation:			
0901 1111	--- A Grade	kg.	100%	100% less 13 paise per kg.
0901 11 12	-- - B Grade	kg.	100%	100% less 13 paise per kg.
0901 11 13	-- - C Grade	kg.	100%	100% less 13 paise per kg.
0901 11 19	-- - Other	kg.	100%	100% less 13 paise per kg.
	-- Arabica cherry:			
0901 11 21	-- - AB Grade	kg.	100%	100% less 13 paise per kg.
0901 11 22	--- PB Grade	kg.	100%	100% less 13 paise per kg.
0901 11 23	-- C Grade	kg.	100%	100% less 13 paise per kg.
0901 11 24	-- - B/B/B Grade	kg.	100%	100% less 13 paise per kg.
0901 11 29	-- - Other	kg.	100%	100% less 13 paise per kg.
	-- Rob Parchment :			
0901 11 31	-- - AB Grade	kg.	100%	100% less 13 paise per kg.
0901 11 32	-- PB Grade	kg.	100%	100% less 13 paise per kg.
0901 11 33	-- -, C Grade	kg.	100%	100% less 13 paise per kg,
0901 11 39	-- - Other	kg.	100%	100% less 13 paise per kg.
	-- Rob cherry:			
0901 11 41	-- - AB Grade	kg.	100%	100% less 13 paise per kg.
0901 11 42	-- PB Grade	kg.	100%	100% less 13 paise per kg.
0901 1143	-- - C Grade	kg.	100%	100% less 13 paise per kg.
0901 11 44	-- - B/B/B Grade	kg.	100%	100% less 13 paise per kg.
0901 11 45	--- Bulk	kg.	100%	100% less 13 paise per kg.
0901 11 49	--- Other	kg.	100%	100% less 13 paise per kg.

0901 11 90	-- Other	kg.	100%	100% less 13 paise per kg.
0901 12 00	- Decaffeinated	kg.	100%	100% less 13 paise per kg.
	- Coffee, roasted:			
0901 21	- No decaffeinated:			
0901 21 10	-- In bulk packing	kg.	100%	100% less 13 paise per kg.
0901 21 90	-- Other	kg.	100%	100% less 13 paise per kg.
0901 22	- Decaffeinated:			
0901 22 10	-- In bulk packing	kg.	100%	100% less 13 paise per kg.
0901 22 90	-- Other	kg.	100%	100% less 13 paise per kg.
0901 90	- Other:			
0901 90 10	-- Coffee husks and skins	kg.	100%	100% less 13 paise per kg.
0901 90 20	-- Coffee substitutes containing coffee	kg.	100%	100% less 13 paise per kg.
0901 90 90	-- Other	kg.	100%	100% less 13 paise per kg.
0902	TEA, WHETHER OR NOT FLAVOURED			
0902 10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg :			
0902 10 10	-- Content not exceeding 2kg .	kg.	100%	100% less 26 paise per kg.
0902 10 20	-- Content exceeding 25 g. but not exceeding 1 kg.	kg.	100%	100% less 26 paise per kg.
0902 10 30	-- Content exceeding 1 kg. but not exceeding 3 kg,	kg.	100%	100% less 26 paise per kg.
0902 10 90	-- Other	kg.	100%	100% less 26 paise per kg.
0902 20	- Other green tea (not fermented):			
0902 20 10	-- Green tea in packets with contents exceeding 3 kg. but not exceeding 20 kg.	kg.	100%	100% less 26paise per kg.
0902 20 20	-- Green tea in bulk	kg.	100%	100% less 26 paise per kg.
0902 20 30	-- Green tea agglomerated in forms such as ball, brick and tablets	kg.	100%	100% less 26 paise per kg.
0902 20 40	-- Green tea waste	kg.	100%	100% less 26 paise per kg.
0902 20 90	-- Other	kg.	100%	100% less 26 paise per kg.
0902 30	- Black tea (fermented) and partly fermentea tea in immediate packings of a content not exceeding 3 kg.			
0902 30 10	-- Content not exceeding 25 g.	kg.	100%	100% less 26 paise per kg.

0902 30 20	-- Content exceeding 25 g. but not exceeding 1 kg.	kg.	100%	100% less 26 paise per kg.
0902 30 30	-- Content exceeding 1 kg. but not exceeding 3 kg.	kg.	100%	100% less 26 paise per kg.
0902 30 90	-- Other	kg.	100%	100% less 26 paise per kg.
0902 40	- Other black tea (fermented) and other partly fermented tea:			
0902 40 10	-- Content exceeding 3 kg. but not exceeding 20 kg.	kg.	100%	100% less 26 paise per kg.
0902 40 20	-- Black tea, leaf in bulk	kg.	100%	100% less 26 paise per kg.
0902 40 30	-- Black tea, dust in bulk	kg.	100%	100% less 26 paise per kg.
0902 40 40	-- Tea bags	kg.	100%	100% less 26 paise per kg.
0902 40 50	-- Black tea, agglomerated in forms such as ball, brick and tablets	kg.	100%	100% less 26 paise per kg.
0902 40 60	-- Black tea, waste	kg.	100%	100% less 26 paise per kg.
0902 40 90	-- Other	kg.	100%	100% less 26 paise per kg.
0903 00 00	MATE	kg.	30%	30% less 26 paise per kg.
0904	PEPPER OF THE GENUS PIPER; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS CAPSICUM OR OF THE GENUS PLMENTA			
	- Pepper :			
090411	- Neither crushed nor ground:			
0904 11 10	-- Pepper, long	kg.	70%	62.5%
0904 11 20	-- Light black pepper	kg.	70%	62,5%
0904 11 30	-- Black pepper, garbled	kg.	70%	62.5%
0904 11 40	-- Black pepper ungarbled	kg.	70%	62.5%
0904 11 50	-- Green pepper, dehydrated	kg.	70%	62.5%
0904 11 60	--- Pepper pinheads	kg.	70%	62.5%
0904 11 70	-- Green pepper, frozen or dried	kg.	70%	62.5%
0904 11 80	-- Pepper other than green, frozen	kg.	70%	62.5%
0904 1 1 90	-- Other	kg.	70%	62.5%
0904 12 00	-- Crushed or ground	kg.	70%	62.5%

0904 20	- Fruits of the genus Capsicum or of the genus Pimento, dried or crushed or ground:			
0904 20 10	... Chilly	kg.	70%	-
0904 20 20	-- Chilly powder	kg.	70%	-
0904 20 30	-- Fruits of the genus capsicum	kg.	70%	,
0904 20 40	--- Chilly seed	kg.	70%	-
0904 20 50	-- Jamaica pepper	kg.	70%	-
0904 20 90	-- Other	kg.	70%	-
0905	VANILLA			
090500	- Vanilla:			
0905 00 10	-- Bean	kg.	30%	-
0905 00 20	-- Powder	kg.	30%	-
09050090	-- Other	kg.	30%	-
0906	CINNAMON AND CINNAMON-TREE FLOWERS			
090610	- Neither crushed nor ground:			
0906 10 10	-- Cassia	kg.	30%	22.5%
0906 10 20	-- Cinnamon bark	kg.	30%	22.5%
0906 10 30	-- Cinnamon tree flowers	kg.	30%	22.5%
0906 10 90	-- Other	kg.	30%	22.5%
09062000	- Crushed or ground	kg.	30%	22.5%
0907	CLOVES (WHOLE FRUIT, CLOVES AND STEMS)			
	- Cloves (whole fruit, cloves and stems):			
09070010	-- Extracted	kg.	70%	62.5%
0907 00 20	-- Not extracted (other than stem)	kg.	70%	62.5%
0907 00 30	-- Stems	kg.	70%	62.5%
0907 00 90	-- Other	kg.	70%	62.5%
0908	NUTMEG, MACE AND CARDAMOMS			
090810	- Nutmeg:			
0908 10 10	-- In shell	kg.	30%	22.5%
09081020	-- Shelled	kg.	30%	22.5%

0908 20 00	- Mace	kg.	30%	-
090830	- Cardamoms:			
0908 30 10	-- Large (amomum)	kg.	70%	62.5%
0908 30 20	--- Small (elettaria), alleppey green	kg.	70%	62.5%
0908 30 30	-- Small, coorg green	kg.	70%	62.5%
0908 30 40	-- Small, bleached, half-bleached or bleachable	kg.	70%	62.5%
0908 30 50	-- Small, seeds	kg.	70%	62.5%
0908 30 60	-- Small (mixed)	kg.	70%	62.5%
0908 30 70	-- Powder	kg.	70%	62.5%
0908 30 90	-- Other	kg.	70%	62.5%
0909	SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES			
090910	- Seeds of anise or badian;			
	-- Seeds of anise:			
0909 10 1 1	--- Of seed quality	kg.	30%	-
0909 10 19	-- Other	kg.	30%	-
	-- Seeds of badian:			
09091021	---- Of seed quality	kg.	30%	-
0909 10 29	--- Other	kg.	30%	-
0909 20	- Seeds of coriander:			
090920 10	-- Of seed quality	kg.	30%	-
0909 20 90	-- Other	kg.	30%	-
0909 30	- Seeds of cumin:			
	-- Cumin, black :			
0909 30 1 1	 Of seed quality	kg.	30%	-
0909 30 19	---- Other	kg.	30%	-
	-- Cumin, other than black:			
0909 30 21	-- - Of seed quality	kg.	30%	-
0909 30 29	-- Other	kg.	30%	-

090940	- Seeds of caraway:			
09094010	-- Of seed quality	kg.	30%	-
0909 40 90	-- Other	kg.	30%	-
090950	- Seeds of fennel; Juniper berries:			
	-- Fennel seeds:			
0909 50 1 1	--- Of seed quality	kg.	30%	-
0909 50 19	-- - Other	kg.	30%	-
	-- Juniper berries:			
09095021	--- Of seed quality	kg.	30%	-
0909 50 29	-- - Other	kg.	30%	-
0910	GINGER, SAFFRON; TURMERIC (CURCUMA),THYME, BAY LEAVES, CURRY AND OTHER SPICES			
0910 10	- Ginger:			
0910 10 10	-- Fresh	kg.	30%	-
0910 1020	-- Dried, unbleached	kg.	30%	-
0910 1030	-- Dried, bleached	kg.	30%	-
0910 1040	-- Powder	kg.	30%	-
0910 1090	-- Other	kg.	30%	-
091020	- Saffron :			
091020 10	-- Saffron stigma	kg.	30%	-
09102020	-- Saffron stamen	kg.	30%	-
09102090	-- Other	kg.	30%	-
091030	- Turmeric (Curcuma):			
091030 10	-- Fresh	kg.	30%	-
09103020	-- Dried	kg.	30%	-
0910 30 30	-- Powder	kg.	30%	-
09103090	-- Oilier	kg.	30%	-
091040	- Thyme; bay leaves:			
091040 10	-- Tejpat (leaves of cassia lignea)	kg.	30%	-
09104020	-- Thymes, not elsewhere specified or included	kg.	30%	-
09104030	-- Bay leaves, not elsewhere specified or included	kg.	30%	-
09105000	- Curry	kg.	30%	-
	- Other spices:			

09109100	- Mixtures referred to in Note 1 (b) to this Chapter	kg.	30%	-
091099	- Other:			
	-- Seed:			
09109911	-- Cercry	kg.	30%	-
09109912	-- Fenugreek	kg.	30%	-
09109913	--- Dill	kg.	30%	-
09109914	-- Ajwain	kg.	30%	-
09109915	-- Cassia torea	kg.	30%	-
09109919	-- - Other	kg.	30%	-
	-- Powder:			
09109921	---- Cassia	kg.	30%	-
09109922	-- Cumin	kg.	30%	-
09109923	-- - Celery	kg.	30%	-
09109924	-- Fenugreek	kg.	30%	-
09109925	-- - Dill	kg.	30%	-
09109926	-- Poppy	kg.	30%	-
09109927	-- Mustard	kg.	30%	-
09109929	-- - Other	kg.	30%	
	-- Husk:			
09109931	--- Cardamom	kg.	30%	-
09109939	-- Other	kg.	30%	-
09109990	-- Other	kg.	30%	"