

RPO/03/2020**SCHEDULE**

| HS Hdg. (1) | HS Code (2) | | Description (3) | Customs Duty | | Unit of Qty. (6) |
|----------------|----------------|-----|--|--------------------------------|-------------|---------------------|
| | | | | Pref. (4) | Gen. (5) | |
| 03.06 | | | Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption. | | | |
| | | - | Frozen : | | | |
| | 0306.11 | -- | Rock lobster and other sea crawfish (<i>Palinurus spp. Panulirus spp. Jasus spp.</i>) | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0306.12 | -- | Lobsters (<i>Homarus spp.</i>) | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0306.14 | -- | Crabs | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0306.15 | -- | Norway lobsters (<i>Nephrops norvegicus</i>) | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0306.16 | -- | Cold-water shrimps and prawns (<i>Pandalus spp., Crangon crangon</i>) | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0306.17 | -- | Other shrimps and prawns | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0306.19 | -- | Other, including flours, meals and pellets of crustaceans, fit for human consumption : | | | |
| | 0306.19.10 | --- | Flours, meals and pellets, of crustaceans, fit for human consumption | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0306.19.90 | --- | Other | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | | - | Live, Fresh or chilled : | | | |

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|--------------|---------|----|--|--------------------------------|-----|----|
| | 0306.31 | -- | Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>) | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0306.32 | -- | Lobsters (<i>Homarus spp.</i>) | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0306.33 | -- | Crabs | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0306.34 | -- | Norway lobsters (<i>Nephrops norvegicus</i>) | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0306.35 | -- | Cold -water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>) | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0306.36 | -- | Other shrimps and prawns | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0306.39 | -- | Other, including flours, meals and pellets of crustaceans, fit for human consumption | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | | - | Other : | | | |
| | 0306.91 | -- | Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>) | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0306.92 | -- | Lobsters (<i>Homarus spp.</i>) | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0306.93 | -- | Crabs | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0306.94 | -- | Norway lobsters (<i>Nephrops norvegicus</i>) | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0306.95 | -- | Shrimps and prawns | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0306.99 | -- | Other, including flours, meals and pellets of crustaceans, fit for human consumption | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | | | | | | |
| 03.07 | | | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption. | | | |
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| | | | Oysters : | | | |
| | 0307.11 | -- | Live, fresh or chilled | (PK)Free (SF)5% (SD)4.5% | 30% | kg |

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| 0307.12 | -- | Frozen | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| 0307.19 | -- | Other | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | - | Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> : | | | |
| 0307.21 | -- | Live, fresh or chilled : | | | |
| 0307.21.10 | --- | Live | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| 0307.21.90 | --- | Other | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| 0307.22 | -- | Frozen | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| 0307.29 | -- | Other | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | - | Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>) : | | | |
| 0307.31 | -- | Live, fresh or chilled : | | | |
| 0307.31.10 | --- | Live | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| 0307.31.90 | --- | Other | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| 0307.32 | -- | Frozen | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| 0307.39 | -- | Other | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | - | Cuttle fish and squid : | | | |
| 0307.42 | -- | Live, fresh or chilled | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| 0307.43 | -- | Frozen | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| 0307.49 | -- | Other | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | - | Octopus (<i>Octopus spp.</i>) : | | | |
| 0307.51 | -- | Live, fresh or chilled : | | | |
| 0307.51.10 | --- | Live | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| 0307.51.90 | --- | Other | (PK)Free (SF)5% (SD)4.5% | 30% | kg |

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| | 0307.52 | -- | Frozen | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0307.59 | -- | Other | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0307.60 | - | Snails, other than sea snails : | | | |
| | 0307.60.10 | --- | Live, fresh, chilled or frozen | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0307.60.90 | --- | Other | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | | - | Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arcticidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>) : | | | |
| | 0307.71 | -- | Live, fresh or chilled | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0307.72 | -- | Frozen | (PK)Free | 30% | kg |
| | 0307.79 | -- | Other | (PK)Free | 30% | kg |
| | | - | Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>): | | | |
| | 0307.81 | -- | Live, fresh or chilled abalone (<i>Haliotis spp.</i>) | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0307.82 | -- | Live, fresh or chilled stromboid conchs (<i>Strombus spp.</i>) | | 30% | kg |
| | 0307.83 | -- | Frozen Abalone (<i>Haliotis spp.</i>) | (PK)Free | 30% | kg |
| | 0307.84 | -- | Frozen stromboid conchs (<i>Strombus spp.</i>) | | 30% | kg |
| | 0307.87 | -- | Other abalone (<i>Haliotis spp.</i>) | (PK)Free | 30% | kg |
| | 0307.88 | -- | Other stromboid conchs (<i>strombus spp.</i>) | | 30% | kg |
| | | - | Other, including flours, meals and pellets, fit for human consumption : | | | |
| | 0307.91 | -- | Live, fresh or chilled : | | | |
| | 0307.91.10 | --- | Live | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0307.91.90 | --- | Other | (PK)Free (SF)5% (SD)4.5% | 30% | kg |
| | 0307.92 | -- | Frozen : | (PK)Free (SD)4.5% | 30% | kg |
| | 0307.99 | -- | Other : | (PK)Free (SD)4.5% | 30% | kg |
| | | | | | | |
| 03.08 | | | Aquatic invertebrates other than | | | |

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| | | | crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption. | | | |
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| | | - | Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>) : | | | |
| | 0308.11 | -- | Live, fresh or chilled | (PK)Free (SF) 5% (SD)4.5% | 30% | kg |
| | 0308.12 | -- | Frozen | (PK)Free | 30% | kg |
| | 0308.19 | -- | Other | (PK)Free | 30% | kg |
| | | - | Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>) : | | | |
| | 0308.21 | -- | Live, fresh or chilled | (PK)Free (SF) 5% (SD)4.5% | 30% | kg |
| | 0308.22 | -- | Frozen | (PK)Free | 30% | kg |
| | 0308.29 | -- | Other | (PK)Free | 30% | kg |
| | 0308.30 | - | Jellyfish (<i>Rhopilema spp.</i>) | (PK)Free | 30% | kg |
| | 0308.90 | - | Other | (PK)Free | 30% | kg |
| 08.05 | | - | Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids : | | | |
| | 0805.21 | -- | Mandarins (including tangerines and satsumas) : | | | |
| | 0805.21.10 | --- | Fresh | (PK)Free (SA)17% or Rs 50 per Kg (SF)5% or Rs 15 per Kg (SD)5% or Rs 15 per Kg | 30% or 90 per Kg | kg |
| | 0805.21.20 | --- | Dried | (PK)Free (SA)17% or Rs 50 per Kg (SF)5% or Rs 15 per Kg (SD)5% or Rs 15 per Kg | 30% or 90 per Kg | kg |
| | | | | | | |
| 11.03 | | | Cereal groats, meal and pellets. | | | |
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| | | - | Groats and meal : | | | |

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| | 1103.11 | -- | Of wheat | (PK)Free | 30% | kg |
| | 1103.13 | -- | Of maize (corn) | (PK)Free | 30% | kg |
| | 1103.19 | -- | Of other cereals | (PK)Free | 30% or Rs.78 per kg | kg |
| | 1103.20 | - | Pellets | (PK)Free | 30% | kg |
| | | | | | | |
| 11.04 | | | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground. | | | |
| | | - | Rolled or flaked grains : | | | |
| | 1104.12 | -- | Of oats | (PK)Free | 30% or Rs.67 per Kg | kg |
| | 1104.19 | -- | Of other cereals | (PK)Free | 30% or Rs 31 per kg | kg |
| | | - | Other worked grains (for example, hulled, pearled, sliced or kibbled) : | | | |
| | 1104.22 | -- | Of oats | (PK)Free | 30% or Rs. 59 per Kg | kg |
| | 1104.23 | -- | Of maize (corn) | (PK)Free | 30% or Rs. 359 per Kg | kg |
| | 1104.29 | -- | Of other cereals | (PK)Free | 30% or Rs.47 per Kg | kg |
| | 1104.30 | - | Germ of cereals, whole, rolled, flaked or ground | (PK)Free | 30% or Rs. 33 per Kg | kg |
| | | | | | | |
| 11.05 | | | Flour, meal, powder, flakes, granules and pellets of potatoes. | | | |
| | | | | | | |
| | 1105.10 | - | Flour, meal and powder | (PK)Free | 30% or Rs. 14 per Kg | kg |
| | 1105.20 | - | Flakes, granules and pellets | (PK)Free | 30% or Rs. 81per Kg | kg |
| | | | | | | |
| 20.01 | | | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. | | | |
| | 2001.10 | - | Cucumbers and gherkins : | | | |
| | 2001.10.10 | --- | Cucumbers | (PK)Free | 30% or Rs. 100 per Kg | kg |
| | 2001.10.20 | --- | Gherkins | (PK)Free | 30% or Rs.100 per Kg | kg |
| | 2001.90 | - | Other | | 30% or Rs. 45 Kg | kg |
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| 20.02 | | | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. | | | |
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| | 2002.10 | - | Tomatoes, whole or in pieces | (PK)Free | 30% or Rs. 40 per Kg | kg |
| | 2002.90 | - | Other | (PK)Free | 30% or Rs. 58 per Kg | kg |
| 20.03 | | | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. | | | |

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| | 2003.10 | - | Mushrooms of the genus <i>Agaricus</i> | (PK)Free | 30% or Rs. 52 per Kg | kg |
| | 2003.90 | - | Other | | | |
| | 2003.90.10 | --- | Truffles | PK(Free) | 30% or Rs. 90 per Kg | Kg |
| | 2003.90.90 | --- | Other | (PK)Free (SF)5% or Rs 15 per kg (SD)5% or Rs 15 per kg | 30% or Rs. 90 per Kg | kg |
| | | | | | | |
| 20.04 | | | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06. | | | |
| | | | | | | |
| | 2004.10 | - | Potatoes | (PK)Free | 30% or Rs. 74 per Kg | kg |
| | 2004.90 | - | Other vegetables and mixtures of vegetables | | 30% or Rs. 78 per Kg | kg |
| | | | | | | |
| 20.05 | | | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. | | | |
| | | | | | | |
| | 2005.10 | - | Homogenised vegetables | (PK)Free | 30% or Rs. 136 per Kg | kg |
| | 2005.20 | - | Potatoes | (PK)Free | 30% or Rs. 276 per Kg | kg |
| | 2005.40 | - | Peas (<i>Pisum sativum</i>) | (PK)Free | 30% or Rs. 110 per Kg | kg |

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| | | - | Beans (<i>Vigna spp., Phaseolus spp.</i>) : | | | |
| | 2005.51 | -- | Beans, shelled | (PK)Free | 30% or Rs. 80 per Kg | kg |
| | 2005.59 | -- | Other | (PK)Free | 30% or Rs. 80 per Kg | kg |
| | 2005.60 | - | Asparagus | (PK)Free | 30% or Rs. 78 per Kg | kg |
| | 2005.70 | - | Olives | (PK)Free | 30% or Rs.95 per Kg | kg |
| | 2005.80 | - | Sweet corn (<i>Zea mays var. saccharata</i>) | (PK)Free | 30% or Rs. 50 per Kg | kg |
| | | - | Other vegetables and mixtures of vegetables : | | | |
| | 2005.91 | -- | Bamboo shoots | (SF)7.5% or Rs 10 per Kg (SD)5% or Rs 7 per Kg | 30% or Rs. 40 per Kg | kg |
| | 2005.99 | -- | Other | | 30% or Rs. 86 per Kg | kg |
| | | | | | | |
| 20.06 | 2006.00 | | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised). | | | |
| | | | | | | |
| | 2006.00.10 | --- | Processed fruits | (SD) 23.8% or Rs .49 per Kg | 30% or Rs. 62 per Kg | kg |
| | 2006.00.90 | --- | Other | | 30% or Rs.102 per Kg | kg |
| | | | | | | |
| 20.07 | | | Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. | | | |
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| | 2007.10 | - | Homogenised preparations | | 30% or Rs. 203per Kg | kg |
| | | - | Other : | | | |
| | 2007.91 | -- | Citrus fruit | (SD)23.8% or Rs 286 per Kg | 30% or Rs. 361per Kg | kg |
| | 2007.99 | -- | Other | (SD) 23.8% or Rs 120 per Kg | 30% or Rs.151 per Kg | kg |

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| 20.08 | | | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. | | | |
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| | | - | Nuts, ground-nuts and other seeds, whether or not mixed together : | | | |
| | 2008.11 | -- | Ground-nuts | | 30% or Rs. 135 per Kg | kg |
| | 2008.19 | -- | Other, including mixtures : | | | |
| | 2008.19.10 | --- | Cashew nuts | (PK)Free | 30% or Rs. 113 per Kg | kg |
| | 2008.19.20 | --- | Liquid coconut milk | (PK)Free | 30% or Rs. 190 per Kg | kg |
| | 2008.19.30 | --- | Coconut milk powder | (PK)Free | 30% or Rs. 190per Kg | kg |
| | 2008.19.40 | --- | Coconut cream | (PK)Free | 30% or Rs. 190 per Kg | kg |
| | 2008.19.90 | --- | Other | (PK)Free | 30% or Rs. 190 per Kg | kg |
| | 2008.20 | - | Pineapples | (PK)Free | 30% or Rs. 20 per Kg | kg |
| | 2008.30 | - | Citrus fruit : | | | |
| | 2008.30.10 | --- | Citrus (bitter orange) pulp in bulk packaging of 210 kg or more | (PK)Free (SD)23.8% or Rs 72 per Kg | 30% or Rs. 91 per Kg | kg |
| | 2008.30.90 | --- | Other | (PK)Free (SD)23.8% or Rs 32 per Kg | 30% or Rs. 40 per Kg | kg |
| | 2008.40 | - | Pears | (SD) 23.8% or Rs 33 per kg | 30% or Rs. 42 per Kg | kg |
| | 2008.50 | - | Apricots : | | | |
| | 2008.50.10 | --- | Apricots pulp in bulk packaging of 220 kg or more | (PK)Free (SD)23.8% or Rs 34 per kg | 30% or Rs. 43 per Kg | kg |
| | 2008.50.90 | --- | Other | (PK)Free (SD) 23.8% or Rs 39per kg | 30% or Rs. 49 per Kg | kg |
| | 2008.60 | - | Cherries | (PK)Free (SD) 23.8% or Rs | 30% or Rs.61 per Kg | kg |

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| | | | | 48 per kg | | |
| | 2008.70 | - | Peaches, including nectarines | (PK)Free (SD) 23.8% or Rs 55 per kg | 30% or Rs. 69 per Kg | kg |
| | 2008.80 | - | Strawberries | (PK)Free (SD) 23.8% or Rs 166 per kg | 30% or Rs. 209 per Kg | kg |
| | | - | Other, including mixtures other than those of subheading 2008.19 : | | | |
| | 2008.91 | -- | Palm hearts | (PK)Free | 30% or Rs. 78per Kg | kg |
| | 2008.93 | -- | Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) | | 30% or Rs. 78 per Kg | kg |
| | 2008.97 | -- | Mixtures | | 30% or Rs. 113per Kg | kg |
| | 2008.99 | -- | Other : | | | |
| | 2008.99.10 | --- | Mangoes pulp in bulk packaging of 3 kg or more | | 30% or Rs. 69 per Kg | kg |
| | 2008.99.90 | --- | Other | | 30% or Rs. 78 per Kg | kg |
| | | | | | | |
| 20.09 | | | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. | | | |
| | | - | Orange juice : | | | |
| | 2009.11 | -- | Frozen : | | | |
| | 2009.11.10 | --- | Of a Brix value of 60 or more, in bulk packaging of 270 kg or more | (PK)Free | 30% or Rs. 140 per Kg | kg |
| | 2009.11.90 | --- | Other | (PK)Free | 30% or Rs. 140 per Kg | kg |
| | 2009.12 | -- | Not frozen, of a Brix value not exceeding 20 | | 30% or Rs. 140 per Kg | kg |
| | 2009.19 | -- | Other | (PK)Free | 30% or Rs. 140 per Kg | kg |
| | | - | Grapefruit (including pomelo) juice: | | | |
| | 2009.21 | -- | Of a Brix value not exceeding 20 | (PK)Free (SF)5% or Rs 24per kg (SD)5% or Rs 24 per kg | 30% or Rs. 145 per Kg | kg |

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| | 2009.29 | -- | Other | (PK)Free | 30% or Rs. 145per Kg | kg |
| | | - | Juice of any other single citrus fruit : | | | |
| | 2009.31 | -- | Of a Brix value not exceeding 20 | (PK)Free (SF)5% or Rs.22 per kg (SD)5% or Rs.22 per kg | 30% or Rs. 135per Kg | kg |
| | 2009.39 | -- | Other | (PK)Free | 30% or Rs. 135per Kg | kg |
| | | - | Pineapple juice : | | | |
| | 2009.41 | -- | Of a Brix value not exceeding 20 | (PK)Free (SF)5% or Rs.14 per kg (SD)5% or Rs.14 per kg | 30% or Rs. 85 per Kg | kg |
| | 2009.49 | -- | Other | (PK)Free (SF)5% or Rs.14 per kg (SD)5% or Rs.14 per kg | 30% or Rs. 85 per Kg | kg |
| | 2009.50 | - | Tomato juice | | 30% or Rs. 60 per Kg | kg |
| | | - | Grape juice (including grape must) : | | | |
| | 2009.61 | -- | Of a Brix value not exceeding 30 | (PK)Free (SF)5% or Rs.10per kg (SD)5% or Rs.10 per kg | 30% or Rs. 60 per Kg | kg |
| | 2009.69 | -- | Other | (PK)Free | 30% or Rs. 150 per Kg | kg |
| | | - | Apple juice : | | | |
| | 2009.71 | -- | Of a Brix value not exceeding 20 | (PK)Free (SF)5% or Rs.10 per kg (SD)5% or Rs.10 per kg | 30% or Rs. 60 per Kg | kg |
| | 2009.79 | -- | Other | (PK)Free (SF)5% or Rs.20per kg (SD)5 or Rs.20 per kg % | 30% or Rs. 115 per Kg | kg |
| | | - | Juice of any other single fruit or vegetable : | | | |
| | 2009.81 | -- | Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis- idaea</i>) juice | | 30% or Rs. 135per Kg | kg |

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| | 2009.89 | -- | Other: | | | |
| | 2009.89.10 | --- | Passion | | 30% or Rs.285 per Kg | kg |
| | 2009.89.90 | --- | Other | | 30% or Rs. 75 per Kg | kg |
| | 2009.90 | - | Mixtures of juices | | 30% or Rs.135 per Kg | kg |
| | | | | | | |
| 21.01 | | | Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof. | | | |
| | | | | | | |
| | | - | Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates, or with a basis of coffee : | | | |
| | 2101.11 | -- | Extracts, essences and concentrates | (PK)Free | 30% or Rs. 640 per Kg | kg |
| | 2101.12 | -- | Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | (PK)Free | 30% or Rs. 430 per Kg % | kg |
| | 2101.20 | - | Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate : | | | |
| | | --- | Instant tea , certified by Sri Lanka Tea Board as wholly of Sri Lankan origin: | | | |
| | 2101.20.11 | ---- | In immediate packing of a content not exceeding 4g | (PK)Free | 30% or Rs. 1100per Kg | kg |
| | 2101.20.12 | ---- | In immediate packing of a content exceeding 4g, but not exceeding 1kg | (PK)Free | 30% or Rs. 1100per Kg | kg |
| | 2101.20.13 | ---- | In immediate packing of acontent exceeding 1Kg, but not exceeding 3 Kg | (PK)Free | 30% or Rs. 1100 per Kg | kg |
| | 2101.20.19 | ---- | Other | (PK)Free | 30% or Rs. 1100 per Kg | kg |
| | | --- | Instant tea, Other: | | | |
| | 2101.20.91 | ---- | In immediate packing of a content not exceeding 4g | (PK)Free | 30% or Rs. 145 per Kg | kg |
| | 2101.20.92 | ---- | In immediate packing of a content exceeding 4g, but not exceeding 1kg | (PK)Free | 30% or Rs. 156 per Kg | kg |

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|--------------|------------|------|---|----------|---------------------------------------|----|
| | 2101.20.93 | ---- | In immediate packing of a content exceeding 1Kg, but not exceeding 3 Kg | (PK)Free | 30% or Rs. 188 per Kg | kg |
| | 2101.20.99 | ---- | Other | (PK)Free | 30% or Rs. 188 per Kg | kg |
| | 2101.30 | - | Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | (PK)Free | 30% or Rs. 218 per Kg | kg |
| | | | | | | |
| 24.01 | | | Unmanufactured tobacco; tobacco refuse. | | | |
| | | | | | | |
| | 2401.10 | - | Tobacco, not stemmed/stripped | | 85% or Rs.200/= per Kg | kg |
| | 2401.20 | - | Tobacco, partly or wholly stemmed/stripped | | 85% or Rs.200/= per Kg | kg |
| | 2401.30 | - | Tobacco refuse | | 85% or Rs.200/= per Kg | kg |
| | | | | | | |
| 24.02 | | | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes. | | | |
| | | | | | | |
| | 2402.10 | - | Cigars, cheroots and cigarillos, containing tobacco | | Rs. 2,000/= per kg net weight | kg |
| | 2402.20 | - | Cigarettes containing tobacco : | | | |
| | 2402.20.10 | --- | Beedies | | 75% or Rs. 4250/= per kg gross weight | kg |
| | 2402.20.20 | --- | Cigarettes, each not exceeding 60 mm in length | | 150% | kg |
| | 2402.20.30 | --- | Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length | | 150% | kg |
| | 2402.20.40 | --- | Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length | | 150% | kg |
| | 2402.20.50 | --- | Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length | | 150% | kg |
| | 2402.20.60 | --- | Cigarettes, each exceeding 84 mm in length | | 150% | kg |

| | | | | | | |
|--------------|------------|-----|--|--|---|----|
| | 2402.90 | - | Other | | 250% or Rs. 2,000/= per kg gross weight | kg |
| | | | | | | |
| 24.03 | | | Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences. | | | |
| | | - | Smoking tobacco, whether or not containing tobacco substitutes in any proportion : | | | |
| | 2403.11 | -- | Water pipe tobacco specified in Subheading Note 1 to this Chapter | | 250% or Rs. 2,000/= per kg gross weight | kg |
| | 2403.19 | -- | Other : | | | |
| | 2403.19.10 | --- | Pipe tobacco | | 250% or Rs. 2,000/= per kg gross weight | kg |
| | 2403.19.20 | --- | Beedi tobacco | | 85% or Rs.200/= per Kg | kg |
| | 2403.19.90 | --- | Other | | 250% or Rs. 2,000/= per kg gross weight | kg |
| | | - | Other : | | | |
| | 2403.91 | -- | "Homogenized" or "reconstituted" tobacco : | | | |
| | 2403.91.10 | --- | Pipe tobacco | | 250% or Rs. 2,000/= per kg gross weight | kg |
| | 2403.91.90 | --- | Other | | 250% or Rs. 2,000/= per kg gross weight | kg |
| | 2403.99 | -- | Other : | | | |
| | 2403.99.10 | --- | Pipe tobacco | | 250% or Rs. 2,000/= per kg gross weight | kg |
| | 2403.99.90 | --- | Other | | 250% or Rs. 2,000/= per kg gross weight | kg |
| | | | | | | |

