

TC/E/R/P - 2010.

15<sup>th</sup> October 2010.

Chief Executive Officer/Managing Director,  
Registered Exporter of Tea.

Sir,

**EXPORTATION OF TEA  
PREPERATION OF CUSTOMS GOODS DECLARATION (CUSDEC)-FORM 53  
IN ACCORDANCE WITH THE HARMONIZED COMMODITY DESCRIPTION AND  
CORDING SYSTEM (HSC CODE)**

This refers the Circular No TC/EX/HS dated 02<sup>nd</sup> July 2010 addressed to all registered exporters of tea by the Deputy Tea Commissioner (Exports) on the subject of AMENDMENT OF H.S.CODE RELATED TO TEA. This is further refers the Customs Notification - Revenue Protection Order No.01/2010 published in the Gazette Extraordinary No 1656/9 of 31<sup>st</sup> May 2010 under the Revenue Protection Act No.19 of 1962, implemented with effect from 01<sup>st</sup> June 2010.

02. Having verified the CUSDECs forwarded to the Sri Lanka Customs along with the relevant export documents by exporters of tea for exportation of tea through the Sri Lanka Tea Board it is revealed that the information furnished therein have not compatible with the newly introduced HSC Codes which are published in the aforesaid Gazette. Due to this primary error appeared in the CUSDECs, tea exports data disseminated by the Customs are shown inaccurate picture on the teas exported from Sri Lanka. Therefore it has been decided to issue this circular indicating specific instruction for entering of HSC Codes in CUSDEC relating to the classification among the national sub-divisions according to the specific description indicated against each sub-divisions of the Gazette Notification. The main objective of this circular is to identify teas exported from Sri Lanka under specific category and gather accurate statistical data. Therefore all exporters of tea shall follow the instructions laid down herein with immediate effect to avoid any unnecessary delays at the point of authorizing CUSDEC for exportation of tea.

03. **Harmonized Systems Codes (HS Codes)** relating to tea are appended below; (Extracted from the Gazette Extraordinary No 1656/9 of 31<sup>st</sup> May 2010 and inserted with more details)

HS Heading	HS Code	Description	Category of packing/ Net Weight
0902	-	TEA	-
	0902.10	Green Tea (Not Fermented) in immediate packing not exceeding 3kgs	Net weight Up to 3kg
		<b><i>In immediate packing of a content not exceeding 4 gram</i></b>	Tea Bags Up to 4grams
	0902.10.11	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin Green Tea-, flavoured	Tea Bags

HS Heading	HS Code	Description	Category of packing/ Net Weight
	0902.10.12	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin <b>Green Tea- Non-flavoured</b>	Tea Bags
	0902.10.13	<b>Other Origin Green Tea flavoured ( Foreign Origin )</b>	Tea Bags
	0902.10.19	<b>Other Origin -Green Tea Non-flavoured (Foreign Origin )</b>	Tea Bags
		<b><i>In immediate packing of a content exceeding 4 g but not exceeding 1 kg</i></b>	Net Weight 4grams - 1kg
	0902.10.21	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin <b>- Green Tea - flavoured</b>	Packets or Tea Bags
	0902.10.22	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin <b>- Green Tea - Non-flavoured</b>	Packets or Tea Bags
	0902.10.23	<b>Other Origin - Green Tea - flavoured ( Foreign Origin )</b>	Packets or Tea Bags
	0902.10.29	<b>Other Origin - Green Tea - Non-flavoured ( Foreign Origin )</b>	Packets or Tea Bags
		<b><i>In immediate packing of a content exceeding 1 Kg, but not exceeding 3 kg</i></b>	Net Weight 1kg - 3kg
	0902.10.31	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin <b>- Green Tea - Flavoured</b>	Packets
	0902.10.32	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin <b>-Green Tea - Non-flavoured</b>	Packets
	0902.10.33	<b>Other Origin - Green Tea Flavoured ( Foreign Origin )</b>	Packets
	0902.10.39	<b>Other Origin Green Tea Non-flavoured ( Foreign Origin )</b>	Packets
	0902.10.90	<b>Other Green Tea</b>	Packets
	0902.20.	<b>Other Green Tea (not fermented)</b>	
		<b><i>In immediate packing of a content exceeding 3 Kg, but not exceeding 5 kg</i></b>	Net Weight 3kg-5kg
	0902.20.11	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin <b>- Green Tea- flavoured -</b>	Packets
	0902.20.12	Certified by Sri Lanka Tea Board as wholly of Sri Lankan <b>origin, Green Tea - Non-flavoured</b>	Packets
	0902.20.13	<b>Other Origin Green Tea Flavoured ( Foreign Origin )</b>	Packets
	0902.20.19	<b>Other Origin Green Tea -Non-flavoured ( Foreign Origin )</b>	Packets
		<b><i>In immediate packing of a content exceeding 5 Kg, but not exceeding 10 kg</i></b>	Net Weight 5kg to 10 kg
	0902.20.21	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin <b>- Green Tea - flavoured</b>	Packets
	0902.20.22	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin <b>- Green Tea - Non-flavoured</b>	Packets
	0902.20.23	<b>Other Origin Green Tea - Flavoured ( Foreign Origin )</b>	Packets
	0902.20.29	<b>Other Origin Green Tea - Non Flavoured ( Foreign Origin )</b>	Packets
		<b><i>In immediate packing of a content exceeding 10 kg</i></b>	Net Weight Over 10 kg
	0902.20.91	Certified by Sri Lanka Tea Board as wholly of Sri Lankan <b>origin, Green Tea - flavoured</b>	Bulk
	0902.20.92	Certified by Sri Lanka Tea Board as wholly of Sri Lankan <b>origin, Green Tea - Non-flavoured</b>	Bulk
	0902.20.93	<b>Other Origin Green Tea - Flavoured ( Foreign Origin )</b>	Bulk
	0902.20.99	<b>Other Origin Green Tea - Non Flavoured ( Foreign Origin )</b>	Bulk

HS Heading	HS Code	Description	Category of packing/ Net Weight
	0902.30.	<b>Black tea (fermented) and partly fermented tea in immediate packing of a content not exceeding 3 kg</b>	Net Weight up to 3kg
		In immediate packing of content not exceeding 4 gm.	Net weight up to 4 grams
	0902.30.11	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin <b>Black Tea - flavoured</b>	Tea Bags
	0902.30.12	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin <b>Black Tea - Non-Flavoured</b>	Tea Bags
	0902.30.13	<b>Other Origin Black Tea - Flavoured ( Foreign Origin )</b>	Tea Bags
	0902.30.19	<b>Other Origin Black Tea - Nonflavoured ( Foreign Origin )</b>	Tea Bags
		<b>In immediate packing of a content exceeding 4 grms, but not exceeding 1 kg</b>	Net weight 4grams - 1kg
	0902.30.21	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin <b>Black Tea - flavoured</b>	Packets or Tea Bags
	0902.30.22	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin <b>Black Tea Non-flavoured</b>	Packets or Tea Bags
	0902.30.23	<b>Other Origin Black Tea - Flavoured ( Foreign Origin )</b>	Packets or Tea Bags
	0902.30.29	<b>Other Origin Black Tea - Non-flavoured ( Foreign Origin )</b>	Packets or Tea Bags
		<b>In immediate packing of a content exceeding 1 kg, but not exceeding 3 kg</b>	Net weight 1kg-3kg
	0902.30.31	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin <b>Black Tea - flavoured</b>	Packets
	0902.30.32	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin <b>Black Tea - Non-falvoured</b>	Packets
	0902.30.33	<b>Other Origin Black Tea - Flavoured ( Foreign Origin )</b>	Packets
	0902.30.39	<b>Other Origin Black Tea - Non-flavoured ( Foreign Origin )</b>	Packets
	0902.40	<b>Other Black tea (fermented) and partly fermented tea</b>	
		<b>In immediate packing of a content exceeding 3 kg, but not exceeding 5 kg</b>	Net weight 3kg-5kg
	0902.40.11	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin <b>Black Tea - flavoured</b>	Packets
	0902.40.12	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin <b>Black Tea - Non-falvoured</b>	Packets
	0902.40.13	<b>Other Origin Black Tea - Flavoured ( Foreign Origin )</b>	Packets
	0902.40.19	<b>Other Origin Black Tea - Non-flavoured ( Foreign Origin )</b>	Packets
		<b>In immediate packing of a content exceeding 5 kg, but not exceeding 10 kg</b>	Net weight 5kg-10kg
	0902.40.21	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin, <b>flavoured</b>	Packets
	0902.40.22	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin <b>Black Tea Non Flavoured</b>	Packets
	0902.40.23	<b>Other Origin Black Tea - Flavoured ( Foreign Origin )</b>	Packets
	0902.40.29	<b>Other Origin Black Tea - Non-flavoured ( Foreign Origin )</b>	Packets
		<b>In immediate packing of a content exceeding 10kg</b>	Net Weight Over 10 kg
	0902.40.91	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin <b>Black Tea - flavoured</b>	Bulk
	0902.40.92	Certified by Sri Lanka Tea Board as wholly of Sri Lankan origin <b>Black Tea Non-flavoured</b>	Bulk
	0902.40.93	<b>Other Origin Black Tea - Flavoured ( Foreign Origin )</b>	Bulk
	0902.40.99	<b>Other Origin Black Tea - Un-flavoured ( Foreign Origin )</b>	Bulk

HS Heading	HS Code	Description	Category of packing/ Net Weight
<b>2101</b>		<b>Instant Tea</b>	
	2101.20.11	In immediate packing of content not exceeding 4 gm. Instant Tea Sri Lanka Origin.	Instant/Tea Bags
	2101.20.12	In immediate packing of content exceeding 4 gm. not exceeding 1kg Instant Tea Sri Lanka Origin	Instant/Packets
	2101.20.13	In immediate packing of content exceeding 1kg not exceeding 3kg Instant Tea Sri Lanka Origin	Instant/Packets
	2101.20.19	Instant Tea other Origin	Instant/Bulk
	2101.20.91	In immediate packing of content not exceeding 4 gm. Instant Tea Other Origin..	Instant/Tea Bags
	2101.20.92	In immediate packing of content exceeding 4 gm. not exceeding 1kg Instant Tea Other Origin	Instant/Packets
	2101.20.93	In immediate packing of content exceeding 1kg not exceeding 3kg Instant Tea Other Origin	Instant/Packets
	2101.20.99	Instant Tea other	Instant/Bulk
<b>2202</b>		<b>Tea in Liquid /Beverage Form - Ready to Drink (RTD)</b>	
	2202.90.10	Tea in Liquid/Beverage Form - Ready to Drink (RTD) Sri Lanka Origin	RTD/Packs
	2202.90.90	Tea in Liquid /Beverage Form - Ready to Drink (RTD) Other Origin	RTD/Packs

04. When you prepare CUSDEC for exportation of tea kindly follow the guidelines appended below;

❖ **Cage (Box) 31 of CUSDEC I or II - PACKAGE AND DESCRIPTION OF GOODS**

- Marks & Numbers - Enter **Brand Name / Lion Logo used or not / Shipping Marks / No. of Containers.**
- Goods Description - Enter **Exact description of packaging as per the description under each H S Code. e.g. Type of pack - Bulk/packets/tea bags/liquid cans or bottles etc,**
  - **In case of bulk net weight of each package and no. of packages,**
  - **In case of Packets - type of packet - e.g. Paper (Box) Board Carton/Wraparound Label/Wooden Box/Tin Caddies/Reed Pack/Ceramic Jars/Canisters/Cans with net weight of each pack.**
  - **In case Tea in Tea Bags - Type of Tea Bags - e.g. Single Chamber(with or without string & tag)/Double Chamber/Envelope Sachets/ Pot bags with net weight of each tea bag and number of tea bags in a pack**
- **If flavoured - mention Flavoured with type flavor. e.g Earl Gray/Banana/cardamom etc.**

❖ **Cage (Box) 33 of CUSDEC I or II - Commodity (HS) Code**

- **HS Code relates to the goods described in the Cage 31.** This information should be indicated accurately. You may refer the table appeared under the paragraph 3 above.
- **Indicate Blend Sheet No. or Nos. relating to the CUSDEC**

❖ **Cage (Box) 49 of CUSDEC I or II - Identification of Warehouse & Period**

- **Indicate Tea Exporter Registration Number and Warehouse Registration Number** of which the consignment is packed and ready for export.

05. Any further clarification on the above kindly contact the undersigned (Tel.2508991/ Fax.2589132/ e-mail [dgsltb@pureceylontea.com](mailto:dgsltb@pureceylontea.com)) or Deputy Tea Commissioner, Tea Exports Section (Tel.2504090, Fax.2584844, e-mail [exports@pureceylontea.com](mailto:exports@pureceylontea.com)) .

Yours truly,

H.D.Hemaratne  
Director General  
Sri Lanka Tea Board