

Chapter 11

Products of the milling industry; malt; starches; inulin; wheat gluten

Notes.

1. This Chapter does not cover:
 - (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
 - (b) Prepared flours, groats, meals or starches of heading 19.01;
 - (c) Corn flakes or other products of heading 19.04;
 - (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
 - (e) Pharmaceutical products (Chapter 30); or
 - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33)

2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
 - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
 - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3). Otherwise, they fall in heading 23.02.

However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

- (B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned. Otherwise, they fall in Heading 11.03 or 11.04.

Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometers (microns)	500 micrometers (microns)
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45%	2.5%	80%	-
Barley	45%	3%	80%	-
Oats	45%	5%	80%	-
Maize (corn) and grain sorghum	45%	2%	-	90%
Rice	45%	1.6%	80%	-
Buckwheat	45%	4%	80%	-

3. For the purposes of Heading 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which :

- (a) in the case of maize (corn) products, at least 95 per cent by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
- (b) in the case of other cereal products, at least 95 per cent by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm,

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
11.01		Wheat or meslin flour.			
	1101.00.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1101.00.90	--- Other	kg	10%	Free
11.02		Cereal flours other than of wheat or meslin			
	1102.20.00	- Maize (corn) flour	kg	15%	Free
	1102.90.00	- Other	kg	15%	Free
11.03		Cereal groats, meal and pellets.			
		- Groats and meal			
	1103.11.00	-- Of wheat	kg	5%	Free
	1103.13.00	-- Of maize (corn)	kg	5%	Free
	1103.19.00	-- Of other cereals	kg	5%	Free
	1103.20.00	- Pellets	kg	5%	Free
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:			
		-- Of oats			
	1104.12.10	--- Wrapped/canned upto 2.5 kg.	kg	25%	Free
	1104.12.90	--- Other	kg	5%	Free
		-- Of other cereals			
	1104.19.10	--- Wrapped/canned upto 2.5 kg.	kg	25%	Free
	1104.19.90	--- Other	kg	5%	Free
		- Other worked grains (for example, hulled, pearled, sliced or kibbled):			
		-- Of oats			
	1104.22.10	--- Wrapped/canned upto 2.5 kg.	kg	25%	Free
	1104.22.90	--- Other	kg	5%	Free
		-- Of maize (corn)			
	1104.23.10	--- Wrapped/canned upto 2.5 kg.	kg	25%	Free
	1104.23.90	--- Other	kg	5%	Free
		-- Of other cereals			
	1104.29.10	--- Wrapped/canned upto 2.5 kg.	kg	25%	Free
	1104.29.90	--- Other	kg	5%	Free
		- Germ of cereals, whole, rolled, flaked or ground			
	1104.30.10	--- Wrapped/canned upto 2.5 kg.	kg	25%	Free
	1104.30.90	--- Other	kg	5%	Free
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.			
	1105.10.00	- Flour, meal and powder	kg	25%	Free
	1105.20.00	- Flakes, granules and pellets	kg	25%	Free
11.06		Flour, meal and powder of the dried leguminous vegetables of Heading 07.13 of sago or of roots or tubers of Heading 07.14 or of the products of Chapter 8.			
	1106.10.00	- Of the dried leguminous vegetables of heading 07.13	kg	25%	Free
	1106.20.00	- Of sago or of roots or tubers of heading 07.14	kg	25%	Free
	1106.30.00	- Of the products of Chapter 8	kg	25%	Free
11.07		Malt, whether or not roasted.			
	1107.10.00	- Not roasted	kg	25%	Free
	1107.20.00	- Roasted	kg	25%	Free
11.08		Starches; inulin.			
		- Starches:			
	1108.11.00	-- Wheat starch	kg	15%	Free
	1108.12.00	-- Maize (corn) starch	kg	15%	Free

1108.13.00	-- Potato starch	kg	15%	Free
1108.14.00	-- Manioc (cassava) starch	kg	15%	Free
1108.19.00	-- Other starches	kg	15%	Free
1108.20.00	- Inulin	kg	10%	Free
11.09	1109.00.00 Wheat Gluten, whether or not dried.	kg	25%	Free