

**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.

Cereal (1)	Starch Content (2)	Ash Content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns) (4)	500 micrometres (microns) (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 %	

(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.

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 % 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 % by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
<b>11.01</b>	<b>1101.00</b>	<b>Wheat or meslin flour :</b>																	
	1101.00.10	--- Of wheat		kg						Free				15% or Rs.16/= per kg	Ex	7.5%	2%	Rs.25/= per kg	
	1101.00.90	--- Other		kg						Free				15%	15%	7.5%	2%		
<b>11.02</b>		<b>Cereal flours other than of wheat or meslin.</b>																	
	1102.20	- Maize (corn) flour		kg						Free				30%	15%	7.5%	2%	15%	
	1102.90	- Other :																	
	1102.90.10	--- Rice flour		kg										Rs.9/= per Kg	15%	7.5%	2%	15%	
	1102.90.20	--- Kurakkan (Eleusine coracana spp.) flour		Kg										30%	15%	7.5%	2%		*
	1102.90.30	--- Rye flour		Kg						Free				30%	15%	7.5%	2%		
	1102.90.90	--- Other		kg										30%	15%	7.5%	2%	15%	
<b>11.03</b>		<b>Cereal groats, meal and pellets.</b>																	
		- Groats and meal :																	
	1103.11	-- Of wheat		kg						Free				30%	15%	7.5%	2%	15%	
	1103.13	-- Of maize (corn)		kg						Free				15%	15%	7.5%	2%		

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					AP	AD	BN	GT	IN	PK	SA	SF								SD
	1103.19	-- Of other cereals		kg						Free				30%	15%	7.5%	2%	15%		
	1103.20	- Pellets		kg						Free				30%	15%	7.5%	2%			
<b>11.04</b>		<b>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.</b>																		
		- Rolled or flaked grains :																		
	1104.12	-- Of oats		kg						Free				30%	15%	7.5%	2%	15%		
	1104.19	-- Of other cereals		kg						Free				30%	15%	7.5%	2%	15%		
		- Other worked grains (for example, hulled, pearled, sliced or kibbled) :																		
	1104.22	-- Of oats		kg						Free				30%	15%	7.5%	2%	15%		
	1104.23	-- Of maize (corn)		kg						Free				30%	15%	7.5%	2%	15%		
	1104.29	-- Of other cereals		kg						Free				30%	15%	7.5%	2%	15%		
	1104.30	- Germ of cereals, whole, rolled, flaked or ground		kg						Free				30%	15%	7.5%	2%	15%		
<b>11.05</b>		<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>																		
	1105.10	- Flour, meal and powder		kg						Free				30%	15%	7.5%	2%	5%		
	1105.20	- Flakes, granules and pellets		kg						Free				30%	15%	7.5%	2%	5%		
<b>11.06</b>		<b>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.</b>																		
	1106.10	- Of the dried leguminous vegetables of heading 07.13 :																		

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					AP	AD	BN	GT	IN	PK	SA	SF								SD
	1106.10.10	--- Black-gram flour		kg						Free				15%	15%	7.5%	2%			*
	1106.10.90	--- Other		kg						Free				30%	15%	7.5%	2%	5%		
	1106.20	- Of sago or of roots or tubers of heading 07.14 :																		
	1106.20.10	--- Arrowroot		kg						Free				Free	15%	7.5%	2%	10%		
	1106.20.90	--- Other		kg						Free				30%	15%	7.5%	2%	5%		
	1106.30	- Of the products of Chapter 8																		
	1106.30.10	--- Dried Coconut Kernel, ground or powdered after extracting oil		kg						Free				30%	15%	7.5%	2%	5%		
	1106.30.90	--- Other		kg						Free				30%	15%	7.5%	2%	5%		
<b>11.07</b>		<b>Malt, whether or not roasted.</b>																		
	1107.10	- Not roasted		kg					Free	Free		4%	1.5%	Free	15%	7.5%	2%	15%		
	1107.20	- Roasted		kg					Free	Free		4%	1.5%	Free	15%	7.5%	2%	15%		
<b>11.08</b>		<b>Starches; inulin.</b>																		
		- Starches :																		
	1108.11	-- Wheat starch		kg						Free		5%	5%	30%	15%	7.5%	2%			
	1108.12	-- Maize (corn) starch		kg						Free				15%	15%	7.5%	2%			
	1108.13	-- Potato starch		kg						Free				30%	15%	7.5%	2%			
	1108.14	-- Manioc (cassava) starch		kg						Free				Free	15%	7.5%	2%	8%		
	1108.19	-- Other starches		kg						Free				30%	15%	7.5%	2%			
	1108.20	- Inulin		kg						Free				30%	15%	7.5%	2%			
<b>11.09</b>	1109.00	<b>Wheat gluten, whether or not dried.</b>		kg						Free			Free	Free	15%	7.5%	2%			