

Chapter 10

Cereals

Notes.

1.- (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.

2.- Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

1.- The term "durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
10.01		Wheat and meslin (+).																				
		- Durum wheat:																				
	1001.11.00	-- Seed	kg							Free			Free	Free	Free	Ex	5.0%					
	1001.19.00	-- Other	kg							Free			Free	Free	Free	Ex	5.0%					
		- Other :																				
	1001.91.00	-- Seed																				
	1001.91.10	--- Wheat grain	kg							Free					15% or Rs.12/= per kg	Ex	5.0%					
	1001.91.90	--- Other	kg							Free					Free	8%	5.0%	25%				
	1001.99.00	-- Other :																				
	1001.99.10	--- Wheat grain	kg							Free					15% or Rs.12/= per kg	Ex	5.0%					
	1001.99.90	--- Other	kg							Free			Free	Free	8%	5.0%						
10.02		Rye (+).																				

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	1002.10.00	- Seed	kg						Free	Free		5%	4.5%		15%	8%	10.0%			
	1002.90.00	- Other	kg						Free	Free		5%	4.5%		15%	8%	10.0%			
10.03		Barley (+).																		
	1003.10.00	- Seed	kg						Free	Free		5%	4.5%		15%	8%	10.0%			
	1003.90.00	- Other	kg						Free	Free		5%	4.5%		15%	8%	10.0%			
10.04		Oats (+).																		
	1004.10.00	- Seed	kg						Free	Free		5%	4.5%		15%	8%	10.0%			
	1004.90.00	- Other	kg						Free	Free		5%	4.5%		15%	8%	10.0%			
10.05		Maize (corn) (+).																		
	1005.10.00	- Seed	kg	L										Free	Free	Ex	10.0%			
	1005.90.00	- Other	kg	L						Free					15%	8%	10.0%	35%		*
10.06		Rice.																		
	1006.10.00	- Rice in the husk (paddy or rough)	kg	L											30% or Rs.55/= per kg	8%	10.0%			
	1006.20.00	- Husked (brown) rice	kg												30% or Rs.55/= per kg	8%	10.0%			
	1006.30.00	- Semi-milled or wholly milled rice, whether or not polished or glazed :																		
	1006.30.10	--- Raw Rice (kekulu)	kg												30% or Rs.55/= per kg	8%	10.0%			
	1006.30.20	--- Nadu Rice (red or white)	kg												30% or Rs.55/= per kg	8%	10.0%			

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	1006.30.30	--- Samba Rice (red or white)	kg													30% or Rs.55/= per kg	8%	10.0%			
	1006.30.40	--- Basmati Rice and long grain rice	kg													30% or Rs.55/= per kg	8%	10.0%			
	1006.30.90	--- Other	kg													30% or Rs.55/= per kg	8%	10.0%			
	1006.40.00	- Broken rice	kg													30% or Rs.55/= per kg	8%	10.0%			
10.07		Grain sorghum (+).																			
	1007.10.00	- Seed	kg							Free						30%	8%	10.0%	35%		
	1007.90.00	- Other	kg							Free						30%	8%	10.0%	35%		
10.08		Buckwheat, millet and canary seeds; other cereals (+).																			
	1008.10.00	- Buckwheat	kg							Free						30%	8%	10.0%			
		- Millet :																			
	1008.21.00	-- Seed																			
	1008.21.10	--- Kurakkan (<i>Eleusine coracana spp.</i>)	kg							Free						30%	8%	10.0%			*
	1008.21.90	--- Other	kg							Free						30%	8%	10.0%			*
	1008.29.00	-- Other :																			
	1008.29.10	--- Kurakkan (<i>Eleusine coracana spp.</i>)	kg							Free						30%	8%	10.0%			*
	1008.29.90	--- Other	kg							Free						30%	8%	10.0%			*
	1008.30.00	- Canary seeds	kg							Free		7.5%	5%			30%	8%	10.0%			
	1008.40.00	- Fonio (<i>Digitaria spp.</i>)	kg							Free						30%	8%	10.0%			
	1008.50.00	- Quinoa (<i>Chenopodium quinoa</i>)	kg							Free						30%	8%	10.0%			
	1008.60.00	- Triticale	kg							Free						30%	8%	10.0%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L			
						AP	AD	BN	GT	IN	PK	SA	SF							SD	SG	
	1008.90.00	-	Other cereals	kg							Free					30%	8%	10.0%				