

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	NBT	Cess	Excise (S.P.L)	SCL
					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	7.5%	2%			
	1001.19.00	-- Other	kg							Free			Free	Free	Free	Ex	7.5%	2%			
		- Other :																			
	1001.91.00	-- Seed																			
	1001.91.10	--- Wheat grain	kg							Free					15% or Rs.12/= per kg	Ex	7.5%	2%			
	1001.91.90	--- Other	kg							Free					Free	15%	7.5%	2%	25%		
	1001.99.00	-- Other :																			
	1001.99.10	--- Wheat grain	kg							Free					15% or Rs.12/= per kg	Ex	7.5%	2%			
	1001.99.90	--- Other	kg							Free			Free	Free	Free	15%	7.5%	2%			
10.02		Rye (+).																			
	1002.10.00	- Seed	kg						Free	Free		5%	4.5%		15%	15%	7.5%	2%			
	1002.90.00	- Other	kg						Free	Free		5%	4.5%		15%	15%	7.5%	2%			

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
10.03		Barley (+).																			
	1003.10.00	- Seed	kg					Free	Free			5%	4.5%		15%	15%	7.5%	2%			
	1003.90.00	- Other	kg					Free	Free			5%	4.5%		15%	15%	7.5%	2%			
10.04		Oats (+).																			
	1004.10.00	- Seed	kg					Free	Free			5%	4.5%		15%	15%	7.5%	2%			
	1004.90.00	- Other	kg					Free	Free			5%	4.5%		15%	15%	7.5%	2%			
10.05		Maize (corn) (+).																			
	1005.10.00	- Seed	kg	L										Free	Free	Ex	7.5%	2%			
	1005.90.00	- Other	kg	L					Free						15%	15%	7.5%	2%	35%		
10.06		Rice.																			
	1006.10.00	- Rice in the husk (paddy or rough)	kg	L											30% or Rs.55/= per kg	15%	7.5%	2%			
	1006.20.00	- Husked (brown) rice	kg												30% or Rs.55/= per kg	15%	7.5%	2%			
	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	15%	7.5%	2%			
	1006.30.20	--- Nadu Rice (red or white)	kg												30% or Rs.55/= per kg	15%	7.5%	2%			
	1006.30.30	--- Samba Rice (red or white)	kg												30% or Rs.55/= per kg	15%	7.5%	2%			

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	1006.30.40	--- Basmati Rice and long grain rice	kg												30% or Rs.55/= per kg	15%	7.5%	2%			
	1006.30.90	--- Other	kg												30% or Rs.55/= per kg	15%	7.5%	2%			
	1006.40.00	- Broken rice	kg												30% or Rs.55/= per kg	15%	7.5%	2%			
10.07		Grain sorghum (+).																			
	1007.10.00	- Seed	kg							Free					30%	15%	7.5%	2%	35%		
	1007.90.00	- Other	kg							Free					30%	15%	7.5%	2%	35%		
10.08		Buckwheat, millet and canary seeds; other cereals (+).																			
	1008.10.00	- Buckwheat	kg							Free					30%	15%	7.5%	2%			
		- Millet :																			
	1008.21.00	-- Seed																			
	1008.21.10	--- Kurakkan (<i>Eleusine coracana spp.</i>)	kg							Free					30%	15%	7.5%	2%			*
	1008.21.90	--- Other	kg							Free					30%	15%	7.5%	2%			*
	1008.29.00	-- Other :																			
	1008.29.10	--- Kurakkan (<i>Eleusine coracana spp.</i>)	kg							Free					30%	15%	7.5%	2%			*
	1008.29.90	--- Other	kg							Free					30%	15%	7.5%	2%			*
	1008.30.00	- Canary seeds	kg							Free		7.5%	5%		30%	15%	7.5%	2%			
	1008.40.00	- Fonio (<i>Digitaria spp.</i>)	kg							Free					30%	15%	7.5%	2%			
	1008.50.00	- Quinoa (<i>Chenopodium quinoa</i>)	kg							Free					30%	15%	7.5%	2%			
	1008.60.00	- Triticale	kg							Free					30%	15%	7.5%	2%			
	1008.90.00	- Other cereals	kg							Free					30%	15%	7.5%	2%			