

## 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	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	SD						
10.01		Wheat and meslin (+).																	
		- Durum wheat:																	
	1001.11	-- Seed		kg						Free			Free	Free	Ex	5%	2%		
	1001.19	-- Other		kg						Free			Free	Free	Ex	5%	2%		
		- Other :																	
	1001.91	-- Seed :																	
	1001.91.10	--- Wheat grain		kg						Free			15% or Rs.10/= per kg	Ex	5%	2%			
	1001.91.90	--- Other		kg						Free			Free	12%	5%	2%	25%		
	1001.99	-- Other :																	
	1001.99.10	--- Wheat grain		kg						Free			15% or Rs.10/= per kg	Ex	5%	2%			
	1001.99.90	--- Other		kg						Free			Free	12%	5%	2%	25%		
10.02		Rye (+).																	

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	SD						
	1002.10	- Seed		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	1002.90	- Other		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
<b>10.03</b>	<b>1003.00</b>	<b>Barley (+).</b>																	
	1003.10	- Seed		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	1003.90	- Other		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
<b>10.04</b>		<b>Oats (+).</b>																	
	1004.10	- Seed		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
	1004.90	- Other		kg					Free	Free		10.83%	4.5%	15%	12%	5%	2%		
<b>10.05</b>		<b>Maize (corn) (+).</b>																	
	1005.10	- Seed	L	kg										Free	Ex	5%	2%		
	1005.90	- Other	L	kg						Free				15%	12%	5%	2%	35%	*
<b>10.06</b>		<b>Rice.</b>																	
	1006.10	- Rice in the husk (paddy or rough)	L	kg										Rs.20/= per kg	12%	5%	2%		*
	1006.20	- Husked (brown) rice		kg										Rs.20/= per kg	12%	5%	2%		*
	1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed		kg										Rs.20/= per kg	12%	5%	2%		*
	1006.40	- Broken rice		kg										Rs.20/= per kg	12%	5%	2%		*
<b>10.07</b>		<b>Grain sorghum (+).</b>																	

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	SD						
	1007.10	- Seed		kg						Free				25%	12%	5%	2%	35%	*
	1007.90	- Other		kg						Free				25%	12%	5%	2%	35%	*
<b>10.08</b>		<b>Buckwheat, millet and canary seeds; other cereals (+).</b>																	
	1008.10	- Buckwheat		kg						Free				25%	12%	5%	2%		
		- Millet :																	
	1008.21	-- Seed :																	
	1008.21.10	--- Kurakkan ( <i>Eleusine coracana spp.</i> )		kg						Free				25%	12%	5%	2%		*
	1008.21.90	--- Other		kg						Free				25%	12%	5%	2%		*
	1008.29	-- Other :																	
	1008.29.10	--- Kurakkan ( <i>Eleusine coracana spp.</i> )		kg						Free				25%	12%	5%	2%		*
	1008.29.90	--- Other		kg						Free				25%	12%	5%	2%		*
	1008.30	- Canary seeds		kg						Free		14.6%	5%	25%	12%	5%	2%		
	1008.40	- Fonio ( <i>Digitaria spp.</i> )		kg						Free				25%	12%	5%	2%		
	1008.50	- Quinoa ( <i>Chenopodium quinoa</i> )		kg						Free				25%	12%	5%	2%		
	1008.60	- Triticale		kg						Free				25%	12%	5%	2%		
	1008.90	- Other cereals		kg						Free				25%	12%	5%	2%		