

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.D)	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	-- 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	-- 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 (+).																		
	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%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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											15% or Rs.28/= per kg	8%	10.0%	15% or Rs.28/= per kg		
	1006.20.00	-	Husked (brown) rice	kg	TS											15% or Rs.28/= per kg	8%	10.0%	15% or Rs.28/= per kg		
	1006.30	-	Semi-milled or wholly milled rice, whether or not polished or glazed :																		
	1006.30.10	---	Raw Rice (kekulu)	kg												15% or Rs.28/= per kg	8%	10.0%	15% or Rs.28/= per kg		*
	1006.30.20	---	Nadu Rice (red or white)	kg												15% or Rs.28/= per kg	8%	10.0%	15% or Rs.28/= per kg		*
	1006.30.30	---	Samba Rice (red or white)	kg												15% or Rs.28/= per kg	8%	10.0%	15% or Rs.28/= per kg		*
	1006.30.40	---	Basmati Rice and long grain rice (except Basmati)	kg	TS											15% or Rs.28/= per kg	8%	10.0%	15% or Rs.28/= per kg		
			Basmati only																		
	1006.30.90	---	Other	kg	TS											15% or Rs.28/= per kg	8%	10.0%	15% or Rs.28/= per kg		
	1006.40.00	-	Broken rice	kg	TS											15% or Rs.28/= per kg	8%	10.0%	15% or Rs.28/= per kg		
10.07			Grain sorghum (+).																		
	1007.10.00	-	Seed	kg							Free					15%	8%	10.0%	50%		
	1007.90.00	-	Other	kg	L						Free					15%	8%	10.0%	50%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
10.08		Buckwheat, millet and canary seeds; other cereals (+).																		
	1008.10.00	- Buckwheat	kg							Free					15%	8%	10.0%	15%		
		- Millet :																		
	1008.21	--- Seed																		
	1008.21.10	---- Kurakkan (<i>Eleusine coracana spp.</i>)	kg							Free					15%	8%	10.0%	15%		*
	1008.21.90	---- Other	kg							Free					15%	8%	10.0%	15%		*
	1008.29	-- Other :																		
	1008.29.10	---- Kurakkan (<i>Eleusine coracana spp.</i>)	kg	TS						Free					15%	8%	10.0%	15%		*
	1008.29.90	---- Other	kg	TS						Free					15%	8%	10.0%	15%		*
	1008.30.00	- Canary seeds	kg							Free		7.5%	5%		15%	8%	10.0%	15%		
	1008.40.00	- Fonio (<i>Digitaria spp.</i>)	kg							Free					15%	8%	10.0%	15%		
	1008.50.00	- Quinoa (<i>Chenopodium quinoa</i>)	kg							Free					15%	8%	10.0%	15%		
	1008.60.00	- Triticale	kg							Free					15%	8%	10.0%	15%		
	1008.90.00	- Other cereals	kg							Free					15%	8%	10.0%	15%		