

## 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.

(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.

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%	2.50%	80%	
Barley	45%	3%	80%	
Oats	45%	5%	80%	
Maize (corn) and grain sorghum	45%	2%	-	90%
Rice	45%	1.60%	80%	
Buckwheat	45%	4%	80%	

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	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						
<b>11.01</b>	1101.00	<b>Wheat or meslin flour :</b>																		
	1101.00.10	--- Of wheat	kg							Free					15% or Rs.16/= per kg	Ex	10.0%			
	1101.00.90	--- Other	kg							Free					15%	8%	10.0%			
<b>11.02</b>		<b>Cereal flours other than of wheat or meslin.</b>																		
	1102.20.00	- Maize (corn) flour	kg	TS						Free					15%	8%	10.0%	30%		
	1102.90	- Other :																		
	1102.90.10	--- Rice flour	kg	TS											Rs.15/= per kg	8%	10.0%	15%		
	1102.90.20	--- Kurakkan (Eleusine coracana spp.) flour	Kg	TS											15%	8%	10.0%	15%		*
	1102.90.30	--- Rye flour	Kg	TS						Free					15%	8%	10.0%	15%		
	1102.90.90	--- Other	kg	TS											15%	8%	10.0%	30%		
<b>11.03</b>		<b>Cereal groats, meal and pellets.</b>																		
		- Groats and meal :																		
	1103.11.00	-- Of wheat	kg	TS						Free					15%	8%	10.0%	30%		
	1103.13.00	-- Of maize (corn)	kg	TS						Free					15%	8%	10.0%	15%		
	1103.19.00	-- Of other cereals	kg	TS						Free					15% or Rs.39/= per kg	8%	10.0%	30% or Rs.78/= per kg		
	1103.20.00	- Pellets	kg	TS						Free					15%	8%	10.0%	15%		
<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 :																		
	1104.12.00	-- Of oats	kg							Free					15% or Rs. 34/= per kg	8%	10.0%	30% or Rs.67/= per kg		
	1104.19.00	-- Of other cereals	kg							Free					15% or Rs. 16/= per kg	8%	10.0%	30% or Rs.31/= per kg		
		- Other worked grains (for example, hulled, pearled, sliced or kibbled) :																		

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								
	1104.22.00	-- Of oats	kg								Free					15% or Rs. 30/= per kg	8%	10.0%	30% or Rs.59/= per kg			
	1104.23.00	-- Of maize (corn)	kg								Free					15% or Rs. 180/= per kg	8%	10.0%	30% or Rs.359/= per kg			
	1104.29.00	-- Of other cereals	kg								Free					15% or Rs. 24/= per kg	8%	10.0%	30% or Rs.47/= per kg			
	1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	kg								Free					15% or Rs. 17/- per kg	8%	10.0%	30% or Rs.33/= per kg			
<b>11.05</b>		<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>																				
	1105.10.00	- Flour, meal and powder	kg								Free					15% or Rs. 7/= per kg	8%	10.0%	20% or Rs.7/= per kg			
	1105.20.00	- Flakes, granules and pellets	kg								Free					15% or Rs. 41/= per kg	8%	10.0%	20% or Rs.41/= per kg			
<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 :																				
	1106.10.10	--- Black-gram flour	kg	TS							Free					15%	8%	10.0%				*
	1106.10.90	--- Other	kg	TS							Free					15%	8%	10.0%	20%			
	1106.20	- Of sago or of roots or tubers of heading 07.14:																				
	1106.20.10	--- Arrowroot	kg								Free					Free	8%	10.0%	10%			
	1106.20.90	--- Other	kg	TS							Free					15%	8%	10.0%	20%			
	1106.30	- Of the products of Chapter 8 :																				
	1106.30.10	--- Dried coconut kernel, ground or powdered after extracting oil	kg	TS							Free					15%	8%	10.0%	20%			
	1106.30.90	--- Other	kg	TS							Free					15%	8%	10.0%	20%			

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						
<b>11.07</b>		<b>Malt, whether or not roasted.</b>																		
	1107.10.00	- Not roasted	kg					Free	Free		4%	1.5%		Free	8%	10.0%	15%			
	1107.20.00	- Roasted	kg					Free	Free		4%	1.5%		Free	8%	10.0%	15%			
<b>11.08</b>		<b>Starches; inulin.</b>																		
		- Starches :																		
	1108.11.00	-- Wheat starch	kg					Free			5%	5%		15%	8%	10.0%	15%			
	1108.12.00	-- Maize (corn) starch	kg					Free						15%	8%	10.0%				
	1108.13.00	-- Potato starch	kg					Free						15%	8%	10.0%	15%			
	1108.14.00	-- Manioc (cassava) starch	kg					Free						Free	8%	10.0%	8%			
	1108.19.00	-- Other starches	kg					Free						15%	8%	10.0%	15%			
	1108.20.00	- Inulin	kg					Free						15%	8%	10.0%	15%			
<b>11.09</b>	1109.00.00	<b>Wheat gluten, whether or not dried.</b>	kg					Free					Free	Free	Free	8%	10.0%			