

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	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	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%			
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	8%	10.0%	15% or		
	1006.20.00	-	Husked (brown) rice	kg	TS													15% or	8%	10.0%	15% or	*	
	1006.30	-	Semi-milled or wholly milled rice, whether or Raw Rice :																				
	1006.30.11	----	Basmati rice (As defined by Department of	kg														15% or	8%	10.0%	15% or		
	1006.30.19	----	Other	kg														15% or	8%	10.0%	15% or	*	
		----	Parboiled Rice :																				
	1006.30.21	----	Basmati rice (As defined by Department of	kg														15% or	8%	10.0%	15% or		
	1006.30.29	----	Other	kg														15% or Rs.28/= per kg	8%	10.0%	15% or Rs.28/= per kg	*	
	1006.40.00	-	Broken rice	kg	TS													15% or	8%	10.0%	15% or		
10.07		Grain sorghum (+).																					
	1007.10.00	-	Seed	kg														Free					
	1007.90.00	-	Other	kg	L													Free					
10.08		Buckwheat, millet and canary seeds;																					
	1008.10.00	-	Buckwheat	kg														Free					
		-	Millet :																				
	1008.21	--	Seed																				
	1008.21.10	---	Kurakkan (<i>Eleusine coracana spp.</i>)	kg														Free					
	1008.21.90	---	Other	kg														Free					
	1008.29	--	Other :																				
	1008.29.10	---	Kurakkan (<i>Eleusine coracana spp.</i>)	kg	TS													Free					
	1008.29.90	---	Other	kg	TS													Free					
	1008.30.00	-	Canary seeds	kg														Free	7.5%	5%			
	1008.40.00	-	Fonio (<i>Digitaria spp.</i>)	kg														Free					
	1008.50.00	-	Quinoa (<i>Chenopodium quinoa</i>)	kg														Free					
	1008.60.00	-	Triticale	kg														Free					
	1008.90.00	-	Other cereals	kg														Free					