

**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. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.

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)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								SG
<b>10.01</b>		<b>Wheat and meslin (+).</b>																			
		- Durum wheat :																			
	1001.11	-- Seed	kg							Free			Free	Free	Free	Ex	5%			2.5%	
	1001.19	-- Other	kg							Free			Free	Free	Free	Ex	5%			2.5%	
		- Other :																			
	1001.91	-- Seed																			
	1001.91.10	--- Wheat grain	kg							Free					15% or Rs.12/= per kg	Ex	5%			2.5%	
	1001.91.90	--- Other	kg							Free					Free	15%	5%	25%		2.5%	
	1001.99	-- Other :																			
	1001.99.10	--- Wheat grain	kg							Free					15% or Rs.12/= per kg	Ex	5%			2.5%	
	1001.99.90	--- Other	kg							Free				Free	Free	15%	5%			2.5%	
<b>10.02</b>		<b>Rye (+).</b>																			
	1002.10	- Seed	kg					Free	Free		5%	4.5%			15%	15%	10%			2.5%	
	1002.90	- Other	kg					Free	Free		5%	4.5%			15%	15%	10%			2.5%	
<b>10.03</b>		<b>Barley (+).</b>																			
	1003.10	- Seed	kg					Free	Free		5%	4.5%			15%	15%	10%			2.5%	
	1003.90	- Other	kg					Free	Free		5%	4.5%			15%	15%	10%			2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
<b>10.04</b>		<b>Oats (+).</b>																		
	1004.10	- Seed	kg					Free	Free		5%	4.5%		15%	15%	10%			2.5%	
	1004.90	- Other	kg	TS				Free	Free		5%	4.5%		15%	15%	10%			2.5%	
<b>10.05</b>		<b>Maize (corn) (+).</b>																		
	1005.10	- Seed	kg	L									Free	Free	Ex	10%			2.5%	
	1005.90	- Other	kg	L				Free						15%	15%	10%	35%		2.5%	*
<b>10.06</b>		<b>Rice.</b>																		
	1006.10	- Rice in the husk (paddy or rough)	kg	L										15% or Rs.60/= per kg	15%	10%	15% or Rs.60/= per kg		2.5%	
	1006.20	- Husked (brown) rice	kg	TS										15% or Rs.60/= per kg	15%	10%	15% or Rs.60/= per kg		2.5%	*
	1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed :																		
		--- Raw Rice :																		
	1006.30.11	---- Basmati rice (As defined by Department of Agriculture)	kg											15% or Rs.60/= per kg	15%	10%	15% or Rs.60/= per kg		2.5%	
	1006.30.19	---- Other	kg	L/TB										15% or Rs.60/= per kg	15%	10%	15% or Rs.60/= per kg		2.5%	*
		--- Parboiled Rice :															15% or Rs.60/= per kg			
	1006.30.21	---- Basmati rice (As defined by Department of Agriculture)	kg											15% or Rs.60/= per kg	15%	10%	15% or Rs.60/= per kg		2.5%	
	1006.30.29	---- Other	kg	L/TB										15% or Rs.60/= per kg	15%	10%	15% or Rs.60/= per kg		2.5%	*
	1006.40	- Broken rice	kg	TS										15% or Rs.100/ = per kg	15%	10%	15% or Rs.100/ = per kg		2.5%	
<b>10.07</b>		<b>Grain sorghum (+).</b>																		
	1007.10	- Seed	kg					Free						15%	15%	10%	50%		2.5%	
	1007.90	- Other	kg	L				Free						15%	15%	10%	50%		2.5%	*

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
<b>10.08</b>		<b>Buckwheat, millet and canary seeds; other cereals (+).</b>																					
	1008.10	- Buckwheat	kg							Free					15%	15%	10%	15%			2.5%		
		- Millet :																					
	1008.21	-- Seed :																					
	1008.21.10	--- Kurakkan ( <i>Eleusine coracana spp.</i> )	kg							Free					15%	15%	10%	15%			2.5%	*	
	1008.21.90	--- Other	kg							Free					15%	15%	10%	15%			2.5%	*	
	1008.29	-- Other :																					
	1008.29.10	--- Kurakkan ( <i>Eleusine coracana spp.</i> )	kg	TS						Free					15%	15%	10%	15%			2.5%	*	
	1008.29.90	--- Other	kg	TS						Free					15%	15%	10%	15%			2.5%	*	
	1008.30	- Canary seeds	kg							Free	7.5%	5%			15%	15%	10%	15%			2.5%		
	1008.40	- Fonio ( <i>Digitaria spp.</i> )	kg							Free					15%	15%	10%	15%			2.5%		
	1008.50	- Quinoa ( <i>Chenopodium quinoa</i> )	kg							Free					15%	15%	10%	15%			2.5%		
	1008.60	- Triticale	kg							Free					15%	15%	10%	15%			2.5%		
	1008.90	- Other cereals	kg							Free					15%	15%	10%	15%			2.5%		