

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 | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| 10.01 | | | Wheat and meslin (+). | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| | | - | 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% | 20% | | 2.5% | | |
| | 1001.99 | -- | Other : | | | | | | | | | | | | | | | | | | | |
| | 1001.99.10 | --- | Wheat grain | kg | | | | | | Free | | | | | 5% or Rs.6/= per kg | Ex | 5% | | | 2.5% | | |
| | 1001.99.90 | --- | Other | kg | | | | | | Free | | | | Free | Free | 15% | 5% | | | 2.5% | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| 10.02 | | | Rye (+). | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| | 1002.10 | - | Seed | kg | | | | | Free | Free | | 5% | 4.5% | | 20% | 15% | Ex | | | 2.5% | | |
| | 1002.90 | - | Other | kg | | | | | Free | Free | | 5% | 4.5% | | 20% | 15% | Ex | | | 2.5% | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| 10.03 | | | Barley (+). | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| | 1003.10 | - | Seed | kg | | | | | Free | Free | | 5% | 4.5% | | 20% | 15% | Ex | | | 2.5% | | |
| | 1003.90 | - | Other | kg | | | | | Free | Free | | 5% | 4.5% | | 20% | 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 | SG | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| 10.04 | | | Oats (+). | | | | | | | | | | | | | | | | | | | |
| | 1004.10 | - | Seed | kg | | | | | Free | Free | | 5% | 4.5% | | 20% | 15% | Ex | | | 2.5% | | |
| | 1004.90 | - | Other | kg | | | | | Free | Free | | 5% | 4.5% | | 20% | 15% | 10% | | | 2.5% | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| 10.05 | | | Maize (corn) (+). | | | | | | | | | | | | | | | | | | | |
| | 1005.10 | - | Seed | kg | L | | | | | | | | | Free | Free | Ex | 10% | | | 2.5% | | |
| | 1005.90 | - | Other | kg | L | | | | | Free | | | | | 20% | 15% | Ex | 30% | | 2.5% | | |
| | | | | | | | | | | | | | | | | | | | | * | | |
| 10.06 | | | Rice. | | | | | | | | | | | | | | | | | | | |
| | 1006.10 | - | Rice in the husk (paddy or rough) | kg | L | | | | | | | | | | 20% or Rs.80/= per kg | 15% | Ex | 10% or Rs.40/= per kg | | 2.5% | | |
| | 1006.20 | - | Husked (brown) rice | kg | L | | | | | | | | | | 20% or Rs.80/= per kg | 15% | Ex | 10% or Rs.40/= 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 | | | | | | | | | | | 20% or Rs.80/= per kg | 15% | 10% | 10% or Rs.40/= per kg | | 2.5% | | |
| | 1006.30.19 | ---- | Other | kg | L | | | | | | | | | | 20% or Rs.80/= per kg | 15% | Ex | 10% or Rs.40/= per kg | | 2.5% | | |
| | | - | Parboiled Rice : | | | | | | | | | | | | | | | | | | | |
| | 1006.30.21 | ---- | Basmati rice (As defined by Department of Agriculture) | kg | | | | | | | | | | | 20% or Rs.80/= per kg | 15% | 10% | 10% or Rs.40/= per kg | | 2.5% | | |
| | 1006.30.29 | ---- | Other | kg | L | | | | | | | | | | 20% or Rs.80/= per kg | 15% | Ex | 10% or Rs.40/= per kg | | 2.5% | | |
| | 1006.40 | - | Broken rice | kg | L | | | | | | | | | | 20% or Rs.140/= per kg | 15% | 10% | 10% or Rs.70/= per kg | | 2.5% | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| 10.07 | | | Grain sorghum (+). | | | | | | | | | | | | | | | | | | | |
| | 1007.10 | - | Seed | kg | | | | | | Free | | | | | 20% | 15% | Ex | 45% | | 2.5% | | |
| | 1007.90 | - | Other | kg | L | | | | | Free | | | | | 20% | 15% | 10% | 45% | | 2.5% | | |

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|--------|------------|-----|--|------|--------------|-------------------|----|----|----|----|------|----|------|----|-------|-------------|-----|-----|------|-------------------|------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| 10.08 | | | Buckwheat, millet and canary seeds; other cereals (+). | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| | 1008.10 | - | Buckwheat | kg | | | | | | | Free | | | | | 20% | 15% | 10% | 10% | | 2.5% | |
| | | - | Millet : | | | | | | | | | | | | | | | | | | | |
| | 1008.21 | -- | Seed : | | | | | | | | | | | | | | | | | | | |
| | 1008.21.10 | --- | Kurakkan (<i>Eleusine coracana spp.</i>) | kg | | | | | | | Free | | | | | 20% | 15% | Ex | 10% | | 2.5% | * |
| | 1008.21.90 | --- | Other | kg | | | | | | | Free | | | | | 20% | 15% | Ex | 10% | | 2.5% | * |
| | 1008.29 | -- | Other : | | | | | | | | | | | | | | | | | | | |
| | 1008.29.10 | --- | Kurakkan (<i>Eleusine coracana spp.</i>) | kg | L | | | | | | Free | | | | | 20% | 15% | Ex | 10% | | 2.5% | * |
| | 1008.29.90 | --- | Other | kg | L | | | | | | Free | | | | | 20% | 15% | Ex | 10% | | 2.5% | * |
| | 1008.30 | - | Canary seeds | kg | | | | | | | Free | | 7.5% | 5% | | 20% | 15% | 10% | 10% | | 2.5% | |
| | 1008.40 | - | Fonio (<i>Digitaria spp.</i>) | kg | | | | | | | Free | | | | 16.7% | 20% | 15% | Ex | 10% | | 2.5% | |
| | 1008.50 | - | Quinoa (<i>Chenopodium quinoa</i>) | kg | | | | | | | Free | | | | 16.7% | 20% | 15% | 10% | 10% | | 2.5% | |
| | 1008.60 | - | Triticale | kg | | | | | | | Free | | | | 16.7% | 20% | 15% | Ex | 10% | | 2.5% | |
| | 1008.90 | - | Other cereals | kg | | | | | | | Free | | | | | 20% | 15% | Ex | 10% | | 2.5% | |
| | | | | | | | | | | | | | | | | | | | | | | |