

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.

| 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 | Surcharge on Customs Duty | SSCL | S C L |
|--------------|------------|-----|--|------|--------------|-------------------|----|----|----|----|------|----|----|----|----|------------------------------|-----|-----|------------------------------|---------------------------------|------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | |
| 11.01 | 1101.00 | | Wheat or meslin flour | | | | | | | | | | | | | | | | | | | |
| | 1101.00.10 | --- | Of wheat | kg | | | | | | | Free | | | | | 20% or Rs.27/= per kg | Ex | 10% | | | 2.5% | |
| | 1101.00.90 | --- | Other | kg | | | | | | | Free | | | | | 20% | 15% | 10% | | | 2.5% | |
| 11.02 | | | Cereal flours other than of wheat or meslin. | | | | | | | | | | | | | | | | | | | |
| | 1102.20 | - | Maize (corn) flour | kg | L | | | | | | Free | | | | | 20% | 15% | Ex | 25% | | 2.5% | |
| | 1102.90 | - | Other : | | | | | | | | | | | | | | | | | | | |
| | 1102.90.10 | --- | Rice flour | kg | L | | | | | | | | | | | 20% | 15% | Ex | 10% | | 2.5% | |
| | 1102.90.20 | --- | Kurakkan (Eleusine coracana spp.) flour | Kg | L | | | | | | | | | | | 20% | 15% | Ex | 10% | | 2.5% | * |
| | 1102.90.30 | --- | Rye flour | Kg | L | | | | | | Free | | | | | 20% | 15% | Ex | 10% | | 2.5% | |
| | 1102.90.90 | --- | Other | kg | L | | | | | | | | | | | 20% | 15% | Ex | 25% | | 2.5% | |
| 11.03 | | | Cereal groats, meal and pellets. | | | | | | | | | | | | | | | | | | | |
| | | - | Groats and meal : | | | | | | | | | | | | | | | | | | | |
| | 1103.11 | -- | Of wheat | kg | L | | | | | | Free | | | | | 20% | 15% | 10% | 25% | | 2.5% | |
| | 1103.13 | -- | Of maize (corn) | kg | L | | | | | | Free | | | | | 20% | 15% | 10% | 10% | | 2.5% | |
| | 1103.19 | -- | Of other cereals | kg | L | | | | | | Free | | | | | 20% or Rs.110/= per kg | 15% | Ex | 25% or Rs.130/= per kg | | 2.5% | |
| | 1103.20 | - | Pellets | kg | L | | | | | | Free | | | | | 20% | 15% | Ex | 10% | | 2.5% | |
| 11.04 | | | 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. | | | | | | | | | | | | | | | | | | | |
| | | - | Rolled or flaked grains : | | | | | | | | | | | | | | | | | | | |
| | 1104.12 | -- | Of oats | kg | | | | | | | Free | | | | | 20% or Rs.130/= per kg | 15% | 10% | 25% or Rs.110/= per kg | 75% | 2.5% | |
| | 1104.19 | -- | Of other cereals | kg | | | | | | | Free | | | | | 20% or Rs.65/= per kg | 15% | 10% | 25% or Rs.55/= per kg | 75% | 2.5% | |
| | | - | Other worked grains (for example, hulled, pearled, sliced or kibbled) : | | | | | | | | | | | | | | | | | | | |
| | 1104.22 | -- | Of oats | kg | | | | | | | Free | | | | | 20% or Rs.120/= per kg | 15% | 10% | 25% or Rs.100/= per kg | 75% | 2.5% | |

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|--------------|------------|-----|--|------|--------------|-------------------|----|----|----|----|------|----|----|----|----|------------------------------|-----|-----|------------------------------|---------------------------------|------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | |
| | 1104.23 | -- | Of maize (corn) | kg | | | | | | | Free | | | | | 20% or Rs.720/= per kg | 15% | Ex | 25% or Rs.500/= per kg | 75% | 2.5% | |
| | 1104.29 | -- | Of other cereals | kg | | | | | | | Free | | | | | 20% or Rs.100/= per kg | 15% | 10% | 25% or Rs.80/= per kg | 75% | 2.5% | |
| | 1104.30 | - | Germ of cereals, whole, rolled, flaked or ground | kg | | | | | | | Free | | | | | 20% or Rs.65/- per kg | 15% | Ex | 25% or Rs.55/= per kg | 75% | 2.5% | |
| 11.05 | | | Flour, meal, powder, flakes, granules and pellets of potatoes. | | | | | | | | | | | | | | | | | | | |
| | 1105.10 | - | Flour, meal and powder | kg | | | | | | | Free | | | | | 20% or Rs.25/= per kg | 15% | 10% | 15% or Rs.10/= per kg | 75% | 2.5% | |
| | 1105.20 | - | Flakes, granules and pellets | kg | | | | | | | Free | | | | | 20% or Rs.160/= per kg | 15% | 10% | 15% or Rs.60/= per kg | 75% | 2.5% | |
| 11.06 | | | 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. | | | | | | | | | | | | | | | | | | | |
| | 1106.10 | - | Of the dried leguminous vegetables of heading 07.13 : | | | | | | | | | | | | | | | | | | | |
| | 1106.10.10 | --- | Black-gram flour | kg | L | | | | | | Free | | | | | 20% | 15% | Ex | | | 2.5% | * |
| | 1106.10.90 | --- | Other | kg | L | | | | | | Free | | | | | 20% | 15% | Ex | 15% | | 2.5% | |
| | 1106.20 | - | Of sago or of roots or tubers of heading 07.14: | | | | | | | | | | | | | | | | | | | |
| | 1106.20.10 | --- | Arrowroot | kg | | | | | | | Free | | | | | Free | 15% | Ex | 7% | | 2.5% | |
| | 1106.20.90 | --- | Other | kg | | | | | | | Free | | | | | 20% | 15% | 10% | 15% | | 2.5% | |
| | 1106.30 | - | Of the products of Chapter 8 : | | | | | | | | | | | | | | | | | | | |
| | 1106.30.10 | --- | Dried coconut kernel, ground or powdered after extracting oil | kg | | | | | | | Free | | | | | 20% | 15% | Ex | 15% | | 2.5% | |
| | 1106.30.90 | --- | Other | kg | | | | | | | Free | | | | | 20% | 15% | Ex | 15% | | 2.5% | |

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| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| 11.07 | | | Malt, whether or not roasted. | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| | 1107.10 | - | Not roasted | kg | | | | | | Free | Free | | 4% | 1.5% | | 20% | 15% | 10% | 10% | | 2.5% | |
| | 1107.20 | - | Roasted | kg | | | | | | Free | Free | | 4% | 1.5% | | 20% | 15% | 10% | 10% | | 2.5% | |
| | | | | | | | | | | | | | | | | | | | | | | |
| 11.08 | | | Starches; inulin. | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| | | - | Starches : | | | | | | | | | | | | | | | | | | | |
| | 1108.11 | -- | Wheat starch | kg | | | | | | | Free | | 5% | 5% | | 20% | 15% | 10% | 10% | | 2.5% | |
| | 1108.12 | -- | Maize (corn) starch | kg | | | | | | | Free | | | | | 20% | 15% | 10% | | | 2.5% | |
| | 1108.13 | -- | Potato starch | kg | | | | | | | Free | | | | | 20% | 15% | 10% | 10% | | 2.5% | |
| | 1108.14 | -- | Manioc (cassava) starch | kg | | | | | | | Free | | | | | 15% | 15% | 10% | 8% | | 2.5% | |
| | 1108.19 | -- | Other starches | kg | | | | | | | Free | | | | | 20% | 15% | 10% | 10% | | 2.5% | |
| | 1108.20 | - | Inulin | kg | | | | | | | Free | | | | | 20% | 15% | 10% | 10% | | 2.5% | |
| | | | | | | | | | | | | | | | | | | | | | | |
| 11.09 | 1109.00 | | Wheat gluten, whether or not dried. | kg | | | | | | | Free | | | Free | Free | Free | 15% | 10% | | | 2.5% | |
| | | | | | | | | | | | | | | | | | | | | | | |