## 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.

61(1)	Starch	Ash	Rate of passage through a sieve with a aperture of						
Cereal (1)	Content (2)	Content (3)	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%	927	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	P	AL	Ce	ss	Surcharge on Customs	SSCL	S
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty		Gen	SG	GEN	SG	SG Duty		L
																								I
1.01			Wheat or meslin flour																					
																								1
	1101.00.10		Of wheat								1_					20% or	_							
				kg							Free					Rs.27/=	Ex	10%					2.5%	
	1101 00 00	+-	OIL.													per kg	100/	100/				+	2.50/	+
	1101.00.90	+==	Other	kg							Free					20%	18%	10%	-				2.5%	+
11.02			Cereal flours other than of wheat or meslin.																					Ŧ
11.02			Cerear flours other than of wheat of mesim.																					4
		+																						+
	1102.20	╁╴	Maize (corn) flour	ka	1						Free					20%	18%	Ex		25%			2,5%	+
	1102.20	† <u>-</u>	Other:	Kg							1100					2070	1070	LA		2570		1	2.5 /0	+
	1102.90.10		Rice flour	kg	L											20%	18%	Ex		10%			2.5%	T
	1102.90.20		Kurakkan (Eleusine coracana spp.) flour	Kg	L											20%	18%	Ex		10%			2.5%	7
	1102.90.30		Rye flour	Kg	L						Free					20%	18%	Ex		10%			2.5%	Т
	1102.90.90		Other	kg	L											20%	18%	Ex		25%			2.5%	
																								┸
11.03			Cereal groats, meal and pellets.																					
																								4
		-	Groats and meal :						<u> </u>		ļ													4
	1103.11		Of wheat	kg	L L						Free					20%	18%	10%		25%			2.5%	+
	1103.13	+	Of maize (corn)	kg	<u> </u>			-			Free					20%	18%	10%		10%		-	2.5%	+
	1103.19		Of other cereals	l.a	١.						Free					20% or	18%	Ex		25% or			2.5%	
I.				kg	L						rree					Rs.110/ = per kg	18%	EX		Rs.130/= per kg			2.5%	
	1103.20	╁╴	Pellets	kg	1						Free					20%	18%	Ex		10%			2.5%	+
	1105.20		Tellets	Kg							1100					2070	1070	LA		1070		1	2.5 /0	T
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 :																					Ŧ
	1104.12		Of oats													200:				250:				T
											1_					20% or				25% or				
				kg							Free					Rs.130/	18%	10%		Rs.110/=			2.5%	
																= per kg				per kg				
	1104.19		Of other cereals																					Ť
																20% or				25% or				
				kg							Free					Rs.65/=	18%	10%		Rs.55/=			2.5%	
																per kg				per kg				I
		1_	Other worked grains (for example, hulled, pearled,						1		1							1				+		+
			sliced or kibbled):																					
	1104.22	1	Of oats						1		1					20% or		1		25% or		1		t
				kg							Free					Rs.120/	18%	10%		Rs.100/=			2.5%	
					1	1		1	1							= per ka				per ka				

104.23				ICL/ SLSI	Preferential Duty										Gen Duty	VAT	P	AL	Ce	ess	Surcharge on Customs	SSCL	S C
104.23					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	240,		Gen	SG	GEN	SG	Duty	L	
		Of maize (corn)	kg							Free					20% or Rs.720/ = per kg	18%	Ex		25% or Rs.500/= per kg			2.5%	t
104.29		Of other cereals	kg							Free					20% or Rs.100/	18%	10%		25% or Rs.80/=			2.5%	
104.30	-	Germ of cereals, whole, rolled, flaked or ground	kg							Free					20% or Rs.65/- per kg	18%	Ex		25% or Rs.55/= per kg			2.5%	
		Flour, meal, powder, flakes, granules and pellets of potatoes.																					
105.10	-	Flour, meal and powder	kg							Free					20% or Rs.25/= per kg	18%	10%		15% or Rs.10/= per kg			2.5%	
105.20	-	Flakes, granules and pellets	kg							Free					20% or Rs.160/ = per kg	18%	10%		15% or Rs.60/= per kg			2.5%	
		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.																					
	-	Of the dried leguminous vegetables of heading 07.13:																					Ŧ
106.10.10			kg	L						Free					20%	18%	Ex				1	2.5%	*
106.10.90		Other	kg	L						Free					20%	18%	Ex		15%			2.5%	Ι
	-	Of sago or of roots or tubers of heading 07.14:																					
		Arrowroot	kg							Free					Free		Ex						
106.20.90			kg							Free					20%	18%	10%		15%		1	2.5%	4
	-			1																	1		4
		Dried coconut kernel, ground or powdered after extracting oil	kg							Free					20%	18%	Ex		15%			2.5%	
106.30.90		Other	kg							Free					20%	18%	Ex		15%			2.5%	
	105.10 105.20 106.10.10 106.10.90 106.20.10 106.20.90 106.30.10	105.10 - 105.20 - 106.10.10 106.10.90 106.20.90 106.30.10	Flour, meal, powder, flakes, granules and pellets of potatoes.  105.10 - Flour, meal and powder  105.20 - Flakes, granules and pellets  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.  - Of the dried leguminous vegetables of heading 07.13 :  106.10.10 Black-gram flour  106.10.90 Other - Of sago or of roots or tubers of heading 07.14:  106.20.10 Arrowroot  106.20.90 Other - Of the products of Chapter 8 :  106.30.10 Dried coconut kernel, ground or powdered after extracting oil	Flour, meal, powder, flakes, granules and pellets of potatoes.  Flour, meal and powder  Flour, meal and powder  Flour, meal and powder  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.  Of the dried leguminous vegetables of heading 07.13 :  106.10.10 Black-gram flour  - Of sago or of roots or tubers of heading 07.14:  106.20.10 Arrowroot  106.20.90 Other  - Of the products of Chapter 8 :  106.30.10 Dried coconut kernel, ground or powdered after extracting oil	Flour, meal, powder, flakes, granules and pellets of potatoes.  Flour, meal and powder  Flour, meal and powder  Flour, meal and powder  Flour, meal and powder  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.  Of the dried leguminous vegetables of heading 07.13 :  106.10.10 Black-gram flour  - Of sago or of roots or tubers of heading 07.14:  106.20.10 Arrowroot  106.20.90 Other  Of the products of Chapter 8 :  106.30.10 Dried coconut kernel, ground or powdered after extracting oil	Flour, meal, powder, flakes, granules and pellets of potatoes.  Flour, meal and powder  Flour, meal and powder  kg  Flour, meal and powder  kg  Flour, meal and powder  kg  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.  - Of the dried leguminous vegetables of heading 07.13 :  106.10.10 Black-gram flour  - Of sago or of roots or tubers of heading 07.14:  106.20.10 Arrowroot  - Of sago or of roots or tubers of heading 07.14:  106.20.10 Other  - Of the products of Chapter 8 :  106.30.10 Dried coconut kernel, ground or powdered after extracting oil	Flour, meal, powder, flakes, granules and pellets of potatoes.  105.10 - Flour, meal and powder  Flour, meal and powder  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.  - Of the dried leguminous vegetables of heading 07.13 :  106.10.10 Black-gram flour  106.10.90 Other  - Of sago or of roots or tubers of heading 07.14:  106.20.10 Arrowroot  106.20.90 Other  - Of the products of Chapter 8:  - Of the products of Chapter 8:	Flour, meal, powder, flakes, granules and pellets of potatoes.  105.10 - Flour, meal and powder  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.  - Of the dried leguminous vegetables of heading 07.13 is loc.10.10 Black-gram flour - Of sago or of roots or tubers of heading 07.14: - Of sago or of roots or tubers of heading 07.14: - Of sago or of roots or tubers of heading 07.14: - Of sago or of roots or tubers of heading 07.14: - Of sago or of roots or tubers of heading 07.14: - Of the products of Chapter 8: - Dried coconut kernel, ground or powdered after extracting oil	Flour, meal, powder, flakes, granules and pellets of potatoes.  105.10 - Flour, meal and powder    Flour, meal and powder   Flakes, granules and pellets   Flour, meal and powder of the dried   Ileguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.	Flour, meal and powder  Flour, meal and powder  Flour, meal and powder  Flour, meal and powder  kg  Flour, meal and powder  kg  Flour, meal and powder  Flour, meal and powder  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.  - Of the dried leguminous vegetables of heading 07.13 or of the products of Chapter 8.  - Of the dried leguminous vegetables of heading 07.14 or of the products of Chapter 8.  - Of the dried leguminous vegetables of heading 07.14 or of the products of Chapter 8.  - Of the dried leguminous vegetables of heading 07.14:  - Of sago or of roots or tubers of heading 07.14:  - Of the products of Chapter 8:  - Dried coconut kernel, ground or powdered after extracting oil	104.30 - Germ of cereals, whole, rolled, flaked or ground kg Free    Flour, meal, powder, flakes, granules and pellets of potatoes.	104.30 - Germ of cereals, whole, rolled, flaked or ground kg Free    Flour, meal, powder, flakes, granules and pellets of potatoes.	104.30 - Germ of cereals, whole, rolled, flaked or ground kg Free    Flour, meal, powder, flakes, granules and pellets of potatoes.	104.30 - Germ of cereals, whole, rolled, flaked or ground kg Free    Flour, meal, powder, flakes, granules and pellets of potatoes.	104.30 - Germ of cereals, whole, rolled, flaked or ground kg Free    Flour, meal, powder, flakes, granules and pellets of potatoes.	104.30 - Germ of cereals, whole, rolled, flaked or ground kg Free	104.30   Germ of cereals, whole, rolled, flaked or ground   kg	104.30   Germ of cereals, whole, rolled, flaked or ground   kg   Free     20% or R.5.65/- 18%   Exper kg	104.30   Germ of cereals, whole, rolled, flaked or ground   kg   Free   20% or   Rs.65/- 18%   Ex   Der kg   Rs.65/- 18%   Rs.	104.30   Germ of cereals, whole, rolled, flaked or ground   kg   Free   20% or Rs.65/- 18%   Ex   25% or Rs.55/-   per kg   Pree   Rs.25/=   per kg   Rs.55/-   per kg   Rs.50/-   per kg   Per kg   Per	104.30   Germ of cereals, whole, rolled, flaked or ground   kg   Free   20% or Rs. 65/- 18%   Ex   25% or Rs. 55/-   per kg   P	104.30   Germ of cereals, whole, rolled, flaked or ground   kg   Free   20% or   Rs.65/-   18%   Ex   Rs.55/=   Der kg   20% or   Rs.65/-   18%   Ex   Rs.55/=   Der kg   20% or   Rs.65/-   18%   Ex   Rs.55/=   Der kg   Der kg	104.30   Germ of cereals, whole, rolled, flaked or ground   kg   Free   Res. 65/- 18%   Ex   Res. 55/-   Per kg   Per kg   Res. 55/-   Per kg   P

HS Hdg	HS Hdg HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Ce	ess	Surcharge on Customs Duty	SSCL	S C
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	•		Gen	SG	GEN	SG	Ducy		L
11.07			Malt, whether or not roasted.																					
	1107.10	-	Not roasted	kg						Free	Free		4%	1.5%		20%	18%	10%	6%	10%	12%		2.5%	
	1107.20	-	Roasted	kg						Free	Free		4%	1.5%		20%	18%	10%	6%	10%	12%		2.5%	
11.08			Starches; inulin.																					
		-	Starches :																					
	1108.11		Wheat starch	kg							Free		5%	5%		20%	18%	10%		10%			2.5%	T
	1108.12		Maize (corn) starch	kg							Free					20%	18%	10%					2.5%	T
	1108.13		Potato starch	kg							Free					20%	18%	10%		10%			2.5%	T
	1108.14		Manioc (cassava) starch	kg							Free					15%	18%	10%		8%			2.5%	
	1108.19		Other starches	kg							Free					20%	18%	10%		10%			2.5%	
	1108.20	-	Inulin	kg		,					Free					20%	18%	10%	•	10%			2.5%	
						,											,		•					
11.09	1109.00		Wheat gluten, whether or not dried.	kg							Free			Free	Free	Free	18%	10%	6%				2.5%	
																								1