

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			Gen	SG	GEN	SG			
11.01		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%	18%	10%					2.5%	
11.02		Cereal flours other than of wheat or meslin.																					
	1102.20	- Maize (corn) flour	kg	L						Free					20%	18%	Ex		13%			2.5%	
		- Other :																					
	1102.90.10	--- Rice flour	kg	L											20%	18%	Ex		5%			2.5%	
	1102.90.20	--- Kurakkan (Eleusine coracana spp.) flour	Kg	L											20%	18%	Ex		5%			2.5%	*
	1102.90.30	--- Rye flour	Kg	L						Free					20%	18%	Ex		5%			2.5%	
	1102.90.90	--- Other	kg	L											20%	18%	Ex		13%			2.5%	
11.03		Cereal groats, meal and pellets.																					
		- Groats and meal :																					
	1103.11	-- Of wheat	kg	L						Free					20%	18%	10%		13%			2.5%	
	1103.13	-- Of maize (corn)	kg	L						Free					20%	18%	10%		5%			2.5%	
	1103.19	-- Of other cereals	kg	L						Free					20% or Rs.110/= per kg	18%	Ex		13% or Rs.65/= per kg			2.5%	
	1103.20	- Pellets	kg	L						Free					20%	18%	Ex		5%			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	18%	10%		25% or Rs.110/= per kg			2.5%	
	1104.19	-- Of other cereals	kg							Free					20% or Rs.65/= per kg	18%	10%		25% or Rs.55/= per kg			2.5%	
		- Other worked grains (for example, hulled, pearled, sliced or kibbled) :																					
	1104.22	-- Of oats	kg							Free					20% or Rs.120/= per kg	18%	10%		25% or Rs.100/= per kg			2.5%	
	1104.23	-- Of maize (corn)	kg							Free					20% or Rs.720/= per kg	18%	Ex		25% or Rs.500/= per kg			2.5%	
	1104.29	-- Of other cereals	kg							Free					20% or Rs.100/= per kg	18%	10%		25% or Rs.80/= per kg			2.5%	

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			Gen	SG	GEN	SG			
	1104.30	-	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%	
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	18%	10%		8% or Rs.5/- per kg			2.5%	
	1105.20	-	Flakes, granules and pellets	kg							Free					20% or Rs.160/- per kg	18%	10%		8% or Rs.30/- per kg			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.																					
		-	Of the dried leguminous vegetables of heading 07.13 :																					
	1106.10.10	---	Black-gram flour	kg	L						Free					20%	18%	Ex					2.5%	*
	1106.10.90	---	Other	kg	L						Free					20%	18%	Ex		8%			2.5%	
		-	Of sago or of roots or tubers of heading 07.14:																					
	1106.20.10	---	Arrowroot	kg							Free					Free	18%	Ex		4%			2.5%	
	1106.20.90	---	Other	kg							Free					20%	18%	10%		8%			2.5%	
		-	Of the products of Chapter 8 :																					
	1106.30.10	---	Dried coconut kernel, ground or powdered after extracting oil	kg							Free					20%	18%	Ex		8%			2.5%	
	1106.30.90	---	Other	kg							Free					20%	18%	Ex		8%			2.5%	

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
11.07			Malt, whether or not roasted.																					
	1107.10	-	Not roasted	kg						Free	Free		4%	1.5%		20%	18%	10%	6%	5%	12%		2.5%	
	1107.20	-	Roasted	kg						Free	Free		4%	1.5%		20%	18%	10%	6%	5%	12%		2.5%	
11.08			Starches; inulin.																					
		-	Starches :																					
	1108.11	--	Wheat starch	kg						Free			5%	5%		20%	18%	10%		5%			2.5%	
	1108.12	--	Maize (corn) starch	kg						Free						20%	18%	10%					2.5%	
	1108.13	--	Potato starch	kg						Free						20%	18%	10%		5%			2.5%	
	1108.14	--	Manioc (cassava) starch	kg						Free						15%	18%	10%		4%			2.5%	
	1108.19	--	Other starches	kg						Free						20%	18%	10%		5%			2.5%	
	1108.20	-	Inulin	kg						Free						20%	18%	10%		5%			2.5%	
11.09	1109.00		Wheat gluten, whether or not dried.	kg						Free				Free	Free	Free	18%	10%	6%				2.5%	