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 seperate 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	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
10.01			**Wheat and meslin (+).**																					
		-	Durum wheat :																					
	1001.11	--	Seed	kg							Free			Free	Free	Free	18%	5%	6%				2.5%	
	1001.19	--	Other	kg							Free			Free	Free	Free	18%	5%	6%				2.5%	
		-	Other :																					
		--	Seed																					
	1001.91.10	---	Wheat grain	kg							Free					10% or Rs.12/= per kg	Ex	5%					2.5%	
	1001.91.90	---	Other	kg							Free					Free	18%	5%		10%			2.5%	
		--	Other :																					
	1001.99.10	---	Wheat grain	kg							Free					10% or Rs.12/= per kg	Ex	5%					2.5%	
	1001.99.90	---	Other	kg							Free				Free	Free	18%	5%	6%				2.5%	
10.02			**Rye (+).**																					
	1002.10	-	Seed	kg						Free	Free		5%	4.5%		20%	18%	Ex					2.5%	
	1002.90	-	Other	kg						Free	Free		5%	4.5%		20%	18%	Ex					2.5%	
10.03			**Barley (+).**																					
	1003.10	-	Seed	kg						Free	Free		5%	4.5%		20%	18%	Ex					2.5%	
	1003.90	-	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
10.04			**Oats (+).**																					
	1004.10	-	Seed	kg						Free	Free		5%	4.5%		20%	18%	Ex					2.5%	
	1004.90	-	Other	kg						Free	Free		5%	4.5%		20%	18%	10%	6%				2.5%	
10.05			**Maize (corn) (+).**																					
	1005.10	-	Seed	kg	L										Free	Free	Ex	10%	6%				2.5%	
	1005.90	-	Other	kg	L						Free					20%	18%	Ex		15%			2.5%	*
10.06			**Rice.**																					
	1006.10	-	Rice in the husk (paddy or rough)	kg	L											20% or Rs.80/= per kg	18%	Ex		5% or Rs.20/= per kg	Free		2.5%	
	1006.20	-	Husked (brown) rice	kg	L											20% or Rs.80/= per kg	18%	Ex		5% or Rs.20/= per kg			2.5%	*
		-	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	18%	10%		10% or Rs.40/= per kg			2.5%	
	1006.30.19	----	Other	kg	LS											20% or Rs.80/= per kg	18%	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	18%	10%		10% or Rs.40/= per kg			2.5%	
	1006.30.29	----	Other	kg	LS											20% or Rs.80/= per kg	18%	Ex		10% or Rs.40/= per kg			2.5%	
	1006.40	-	Broken rice	kg	L											20% or Rs.140/= per kg	18%	10%		10% or Rs.70/= per kg			2.5%	
10.07			**Grain sorghum (+).**																					
	1007.10	-	Seed	kg							Free					20%	18%	Ex		23%			2.5%	
	1007.90	-	Other	kg	L						Free					20%	18%	10%		23%			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	SCL
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
10.08			**Buckwheat, millet and canary seeds; other cereals (+).**																					
	1008.10	-	Buckwheat	kg							Free					20%	18%	10%		5%			2.5%	
		-	Millet :																					
		--	Seed :																					
	1008.21.10	---	Kurakkan (*Eleusine coracana spp.*)	kg							Free					20%	18%	Ex		5%			2.5%	*
	1008.21.90	---	Other	kg							Free					20%	18%	Ex		5%			2.5%	*
		--	Other :																					
	1008.29.10	---	Kurakkan (*Eleusine coracana spp.*)	kg							Free					20%	18%	Ex		5%			2.5%	*
	1008.29.90	---	Other	kg	L						Free					20%	18%	Ex		5%			2.5%	*
	1008.30	-	Canary seeds	kg							Free		7.5%	5%		20%	18%	10%		5%			2.5%	
	1008.40	-	Fonio (*Digitaria spp.*)	kg							Free				20%	20%	18%	Ex		5%	Free		2.5%	
	1008.50	-	Quinoa (*Chenopodium quinoa*)	kg							Free				20%	20%	18%	10%	6%	5%	Free		2.5%	
	1008.60	-	Triticale	kg							Free				20%	20%	18%	Ex		5%	Free		2.5%	
	1008.90	-	Other cereals	kg							Free					20%	18%	Ex		5%			2.5%	