

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 No 10.06.

2. Heading No 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.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
10.01	Wheat and meslin					
1001.1000.00	Durum wheat		5		15	
1001.9000.00	Other wheat and meslin		5		15	
10.02	Rye					
1002.0000.00	Rye		5			
10.03	Barley					
1003.0000.00	Barley		5			
10.04	Oats					
1004.0000.00	Oats		5			
10.05	Maize(corn)					
1005.1000.00	Maize (corn) Seed		5			
1005.9000.00	Other maize(corn)		5			
10.06	Rice					
1006.1010.00	Rice Seed		5			
1006.1090.00	Other rice		5			
1006.2000.00	Husked (brown) rice		10		100	
1006.3010.00	-milled or wholly milled rice, in packagings of more than 5kg or in bulk		10		100	
1006.3090.00	-milled or wholly milled rice, in packagings of at least 5kg		10		40	
1006.4000.00	Broken rice		10		40	
10.07	Grain sorghum					
1007.0000.00	Grain sorghum		5			
10.08	Buckwheat, millet and canary seed and other cereals, nes					
1008.1000.00	Buckwheat		5			
1008.2000.00	Millet		5			
1008.3000.00	Canary seed		5			
1008.9000.00	Other cereals		5			