

**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					
1001.1100.00	Durum wheat, Seed		5		15	
1001.1900.00	Durum wheat (Not in seeds)		5		15	
1001.9100.00	meslin Seed		5			
1001.9900.00	Meslin (Not in seeds)		5			
10.02	Rye					
1002.1000.00	Seed		5			
1002.9000.00	Other (excluding seedss)		5			
10.03	Barley					
1003.1000.00	Rye Seed		5			
1003.9000.00	Rye(excluding seedss)		5			
10.04	Oats					
1004.1000.00	Oats Seed		5			
1004.9000.00	Oats (excluding seedss)		5			
10.05	Maize(corn)					
1005.1000.00	Maize (corn) Seed		5			
1005.9000.00	Maize (corn), (not in seed)		5			
10.06	Rice					
1006.1010.00	Rice Seedlings		5			
1006.1090.00	.		5			
1006.2000.21	Husked (brown) rice imported by pure rice traders		10		50	
1006.2000.29	Husked (brown) rice imported by rice millers and backward integration program		10		20	
1006.3010.31	In packings of more than 5kg or in bulk imported by pure rice traders		10		50	
1006.3010.39	In packings of >5kg or in bulk imported by rice millers and backward integration program		10		50	
1006.3090.00	Semimilled or wholly milled rice, whether polished or glazed, In packings of <5 kg		10		50	
1006.4000.00	Broken rice		10		50	

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
10.07	Grain sorghum					
1007.1000.00	sorghum Seed		5			
1007.9000.00	sorghum (excluding seedss)		5			
10.08	Buckwheat, millet and canary seed and other cereals, nes					
1008.1000.00	Buckwheat		5			
1008.2100.00	eed of Millet		5			
1008.2900.00	Millet (excluding seedss)		5			
1008.3000.00	Canary seeds		5			
1008.4000.00	.)		5			
1008.5000.00	Quinoa (Chenopodium quinoa)		5			
1008.6000.00	Triticale		5			
1008.9000.00	.		5			