

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 No. 09.01 or 21.01);
- (b) Prepared flours, meals or starches of heading No. 19.01;
- (c) Corn flakes and other products of heading No. 19.04;
- (d) Vegetables, prepared or preserved, of heading No 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 within 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 No. 23.02.

(B) Products falling within this Chapter under the above provisions shall be classified in heading No. 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.

Otherwise, they fall in heading No. 11.03. or 11.04.

Cereal	Starch content	Rate of passage through a sieve with an aperture of		
		Ash content	Rate of passage through a sieve	
(1)	(2)	(3)	315 micrometres (microns)	500 micrometres (microns)
			(4)	(5)
Wheat & rye	45 %	2.5 %	80 %	-
Barley	45 %	3 %	80 %	-
Oats	45 %	5 %	80 %	-
Maize (corn) & grain sorghum	45 %	2 %	-	90 %
Rice	45 %	1.6 %	80 %	-
Buckwheat	45 %	4 %	80 %	-

3. For the purposes of heading No 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.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
11.01 1101.0000.00	Wheat or meslin flour		20		50	
11.02 1102.2000.00	Cereal flours, (excl. wheat or meslin) Maize (corn) flour		20			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
11.02	Cereal flours, (excl. wheat or meslin)					
1102.9010.00	flour of millet or sorghum		20			
1102.9090.00	.		20			
11.03	Cereal groats, meal and pellets					
1103.1100.00	Groats and meal of wheat		5			
1103.1300.00	Groats and meal of maize (corn)		10			
1103.1900.00	Groats and meal of other cereals		10			
1103.2000.00	Pellets of cereals		10			
11.04	Cereal grains otherwise worked (excl. rice); germ of cereals					
1104.1200.00	Rolled or flaked grains of oats		10			
1104.1900.00	Rolled or flaked grains of other cereals		10			
1104.2200.00	Other worked grains (for example, hulled, pearled, sliced or kibbled) : of oats		10			
1104.2300.00	Other worked grains (for example, hulled, pearled, sliced or kibbled) Of maize (corn)		10			
1104.2900.00	Other worked grains (for example, hulled, pearled, sliced or kibbled) Of other cereals		10			
1104.3000.00	Germ of cereals, whole, rolled, flaked or ground		10			
11.05	Flour, meal and flakes of potatoes					
1105.1000.00	Flour, meal and powder of potatoes		10			
1105.2000.00	Flakes, granules and pellets of potatoes		10			
11.06	Flour and meal of the dried leguminous vegetables, sago, etc					
1106.1000.00	.13		20			
1106.2011.00	.14 cassava		20			
1106.2012.00	Meal/dough of cassava		20			
1106.2020.00	Flour, meal and powder Of yam		20			
1106.2091.00	Cocoyam flour		20			
1106.2099.00	Rice in the husk (paddy or rough) (excluding seeds)		20			
1106.3010.00	Plantain flour		20			
1106.3090.00	Flour, meal and powder Of the products of Chapter 8 not elsewhere specified		20			
11.07	Malt					
1107.1000.00	Malt Not roasted		5			
1107.2000.00	Malt Roasted		5			
11.08	Starches and inulin					
1108.1110.00	Wheat starch; Pharmaceutical grade		10			
1108.1190.00	Wheat starch excluding Pharmaceutical grade		10			
1108.1210.00	Maize (corn) starch; Pharmaceutical grade		10			
1108.1290.00	Maize (corn) starch excluding Pharmaceutical grade		10			
1108.1310.00	Pharmaceutical grade		10			
1108.1390.00	Potato starch excluding Pharmaceutical grade		10			
1108.1410.00	Pharmaceutical grade		10			
1108.1490.00	Manioc (cassava) starch not Pharmaceutical grade		10			
1108.1910.00	Other starches of Pharmaceutical grade not elsewhere specified		10			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
11.08	Starches and inulin					
1108.1990.00	Other starches not elsewhere specified or included excluding Pharmaceutical grade		10			
1108.2000.00	Inulin		10			
11.09	Wheat gluten					
1109.0000.00	.		10			