

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 1006
2. Heading 1005 does not cover sweet corn (Chapter 7).

Sub-heading 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.

TARIFF ITEM	DESCRIPTION OF GOODS	UNITS	CUSTOMS DUTY	
			STD.	PREF.
1	2		3	4
1001	Wheat and meslin			
	- <i>Durum wheat:</i>			
1001 10 10	--- Of seed quality	-	100	-
1001 10 90	--- Other	-	100%	-
<i>1001 90</i>	- <i>Other:</i>			
1001 90 10	--- Wheat of seed quality	-	100%	-
1001 90 20	--- Wheat for human consumption (other than seed quality)	-	100%	-
	--- <i>Meslin:</i>			

1001 90 31	----	Of seed quality	-	100%	-
1001 90 39	----	Other	-	100%	-
1002		Rye			
1002 00 10	---	Of seed quality	-	Free	-
1002 00 90	---	Other	-	Free	-
1003		Barley			
1003 00 10	---	Of seed quality	-	Free	-
1003 00 90	---	Other	-	Free	-
1004		Oats			
1004 00 10	---	Of seed quality	-	Free	-
1004 00 90	---	Other	-	Free	-
1005		Maize (corn)			
1005 10 00	-	Seed	-	70%	-
1005 90 00	-	Other	-	60%	-
1006		Rice			
1006 10	-	<i>Rice in husk (paddy or rough):</i>			
1006 10 10	---	Of seed quality	-	80%	-
1006 10 90	---	Other	-	80%	-
1006 20 00	-	Husked (Brown) Rice	-	80%	-
1006 30	-	<i>Semi-milled or wholly milled rice, whether or not polished or glazed:</i>			
1006 30 10	---	Rice, parboiled	-	70%	-
1006 30 20	---	Basmati rice	-	70%	-
1006 30 90	---	Other	-	70%	-
1006 40 00	-	Broken rice	-	80%	-
1007		Grain sorghum			
1007 00 10	---	Of seed quality	-	80%	-
1007 00 90	---	Other	-	80%	-
1008		Buckwheat, millet and canary seed; other cereals			
1008 10	-	<i>Buckwheat:</i>			
1008 10 10	---	Of seed quality	-	Free	-
1008 10 90	---	Other	-	Free	-

1008 20	-	<i>Millet:</i>			
	---	<i>Jawar:</i>			
1008 20 11	----	Of seed quality	-	70%	-
1008 20 19	----	Other	-	70%	-
	---	<i>Bajra:</i>			
1008 20 21	----	Of seed quality	-	70%	-
1008 20 29	----	Other	-	70%	-
	---	<i>Ragi (Finger Millet):</i>			
1008 20 31	----	Of seed quality	-	70%	-
1008 20 39	----	Other	-	70%	-
1008 30	-	<i>Canary seed:</i>			
1008 30 10	---	Of seed quality	-	Free	-
1008 30 90	---	Other	-	Free	-
1008 90	-	<i>Other cereals:</i>			
1008 90 10	---	Of seed quality	-	Free	-
1008 90 90	---	Other	-	Free	-