

## **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 (headings 0901 or 2101);
  - (b) Prepared flours, groats, meals or starches of heading 1901;
  - (c) Corn flakes or other products of heading 1904;
  - (d) Vegetables, prepared or preserved, or headings 2001, 2004 or 2005;
  - (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 in 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 2302.

However, germ of cereals, whole (flattened, rolled, flaked in flakes) or ground, is always classified in heading 1104.

  - (B) Products falling in this Chapter under the above provisions shall be classified in heading 1101 or 1102 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 1103 or 1104.

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

3. For the purposes of heading 1103, 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 2mm;
  - (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 1.25mm.

TARIFF ITEM	DESCRIPTION OF GOODS	UNITS	CUSTOMS DUTY	
			STD.	PREF.
1	2	3	4	5
<b>1101</b>	<b>Wheat or meslin flour</b>			
<b>1102</b>	<b>Cereal flours other than of wheat or meslin</b>			
1102 10 00	- Rye flour	-	30%	-
1102 20 00	- Maize (corn) flour	-	30%	-
1102 30 00	- Rice flour	-	30%	-
1102 90 00	- Other	-	30%	-
<b>1103</b>	<b>Cereal groats, meal and pellets</b>			
	- <i>Groats and meal :</i>			
1103 11	-- <i>Of wheat:</i>			
1103 11 10	--- Groat	-	30%	-
1103 11 20	--- Meal	-	30%	-
1103 12 00	-- Of oats	-	30%	-
1103 13 00	-- Of maize (corn)	-	30%	-
1103 14 00	-- Of Rice	-	30%	-
1103 19 00	-- Of other cereals	-	30%	-
1103 20 00	- Pellets	-	30%	-
<b>1104</b>	<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced, or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground</b>			
	- <i>Rolled or flaked grains :</i>			
1104 11 00	-- Of barley	-	30%	-
1104 12 00	-- Of oats	-	30%	-
1104 19 00	-- Of other cereals	-	30%	-

	- <i>Other worked grains (for example, hulled, pearled, sliced or kibbled) :</i>			:
1104 22 00	-- Of oats	-	30%	-
1104 23 00	-- Of maize (corn)	-	30%	-
1104 29 00	-- Of other cereals	-	30%	-
1104 30 00	- Germ of cereals, whole, rolled, flaked or ground	-	30%	-
<b>1105</b>	<b>Flour, meal, powder, flakes, granules and pellets of potatoes</b>			
1105 10 00	- Flour, meal and powder	-	30%	-
1105 20 00	- Flakes, granules and pellets	-	30%	-
<b>1106</b>	<b>Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8</b>			
1106 10 00	- Of the dried leguminous vegetables of heading 0713	-	30%	-
1106 20	- <i>Of sago or of roots or tubers of heading 0714:</i>			
1106 20 10	--- Of sago	-	30%	-
1106 20 20	--- Of manioc (cassava)	-	30%	-
1106 20 90	--- Of other roots and tubers	-	30%	-
1106 30	- <i>Of the products of Chapter 8:</i>			
1106 30 10	--- Of Tamarind	-	30%	-
1106 30 20	--- Of Singoda	-	30%	-
1106 30 30	--- Mango Flour	-	30%	-
1106 30 90	--- Other	-	30%	-
<b>1107</b>	<b>Malt, whether or not roasted</b>			
1107 10 00	- Not roasted	-	40%	-
1107 20 00	- Roasted	-	30%	-

<b>1108</b>	<b>Starches; inulin</b>			
	- Starches :			
1108 11 00	-- Wheat starch	-	30%	-
1108 12 00	-- Maize (corn) starch	-	30%	-
1108 13 00	-- Potato starch	-	30%	-
1108 14 00	-- Manioc (cassava) starch	-	30%	-
1108 15 00	-- Sago starches	-	30%	-
1108 19 00	-- Other	-	30%	-
1108 20 00	- Inulin	-	30%	-
<b>1109 00 00</b>	<b>Wheat gluten, whether or not dried</b>	-	30%	-