

**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 10.06. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.
- 2.- Heading 10.05 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.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
<b>10.01</b>		<b>Wheat and meslin.</b>			
		- Durum wheat :			
		-- Seed :			
	1001.11.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1001.11.90	--- Other	kg	0%	Free
		-- Other :			
	1001.19.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1001.19.90	--- Other	kg	0%	Free
		- Other :			
		-- Seed :			
	1001.91.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1001.91.90	--- Other	kg	0%	Free
		-- Other :			
	1001.99.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1001.99.90	--- Other	kg	0%	Free
<b>10.02</b>		<b>Rye.</b>			
		- Seed :			
	1002.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1002.10.90	--- Other	kg	0%	Free
		- Other :			
	1002.90.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1002.90.90	--- Other	kg	0%	Free
<b>10.03</b>		<b>Barley.</b>			
		- Seed :			
	1003.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1003.10.90	--- Other	kg	0%	Free
		- Other :			
	1003.90.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1003.90.90	--- Other	kg	0%	Free
<b>10.04</b>		<b>Oats.</b>			
		- Seed :			
	1004.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1004.10.90	--- Other	kg	0%	Free
		- Other :			
	1004.90.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1004.90.90	--- Other	kg	0%	Free

HS Code	Description	Unit	Rate	Duty
<b>10.05</b>	<b>Maize (corn).</b>			
	- Seed :			
1005.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
1005.10.90	--- Other	kg	0%	Free
	- Other :			
1005.90.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
1005.90.90	--- Other	kg	0%	Free
<b>10.06</b>	<b>Rice.</b>			
	- Rice in the husk (paddy or rough) :			
1006.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
1006.10.90	--- Other	kg	0%	Free
1006.20.00	- Husked (brown) rice	kg	25%	Free
	- Semi-milled or wholly-milled rice, whether or not polished or glazed :			
	--- Fortified rice kernels :			
1006.30.11	---- Basmati rice	kg	25%	Free
1006.30.19	---- Other	kg	25%	Free
	--- Other :			
1006.30.91	---- Basmati rice	kg	25%	Free
1006.30.99	---- Other	kg	25%	Free
1006.40.00	- Broken rice	kg	25%	Free
<b>10.07</b>	<b>Grain sorghum.</b>			
	- Seed :			
1007.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
1007.10.90	--- Other	kg	0%	Free
	- Other :			
1007.90.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
1007.90.90	--- Other	kg	5%	Free
<b>10.08</b>	<b>Buckwheat, millet and canary seeds; other cereals.</b>			
	- Buckwheat :			
1008.10.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1008.10.90	--- Other	kg	10%	Free
	- Millet :			
	-- Seed :			
1008.21.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1008.21.90	--- Other	kg	10%	Free
	-- Other :			
1008.29.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1008.29.90	--- Other	kg	10%	Free
	- Canary seeds :			
1008.30.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1008.30.90	--- Other	kg	10%	Free
	- Fonio ( <i>Digitaria spp.</i> ) :			
1008.40.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1008.40.90	--- Other	kg	10%	Free
	- Quinoa ( <i>Chenopodium quinoa</i> ) :			
1008.50.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1008.50.90	--- Other	kg	10%	Free
	- Triticale :			
1008.60.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1008.60.90	--- Other	kg	10%	Free
	- Other cereals :			
1008.90.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1008.90.90	--- Other	kg	10%	Free