

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) |
| 10.01 | | Wheat and meslin. | | | |
| | | - 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 |
| 10.02 | | Rye. | | | |
| | | - 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 |
| 10.03 | | Barley. | | | |
| | | - 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 |
| 10.04 | | Oats. | | | |
| | | - 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 |

| | | | | | |
|--------------|--|----|-----|------|--|
| 10.05 | Maize (corn). | | | | |
| | - 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 | |
| 10.06 | Rice. | | | | |
| | - 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 | |
| 10.07 | Grain sorghum. | | | | |
| | - 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 | |
| 10.08 | Buckwheat, millet and canary seeds; other cereals. | | | | |
| | - 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 | |