

**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 No 10.06.

2. Heading No 10.05 does not cover sweet corn (Chapter 7).

SUBHEADING 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	SU	NG DUTY RATE
10.01	Wheat and meslin		
1001.1000.00	-Durum wheat		5
1001.9000.00	-Other		5
10.02	Rye		
1002.0000.00	-Rye.		5
10.03	Barley		
1003.0000.00	-Barley.		5
10.04	Oats		
1004.0000.00	-Oats.		5
10.05	Maize(corn)		
1005.1000.00	-Seed		5
1005.9000.00	-Other		5
10.06	Rice		
1006.1010.00	-- Seed ..		5
1006.1090.00	-- Other ...		5
1006.2000.00	-Husked (brown rice)		20
1006.3010.00	-- In packings of more than 5 kg or in bulk ..		10
1006.3090.00	-- In packing of at least 5 kg .		10
1006.4000.00	-Broken rice		10
10.07	Grain sorghum		
1007.0000.00	- Grain sorghum.		5
10.08	Buckwheat, millet and canary seed and other cereals, nes		
1008.1000.00	-Buckwheat		5
1008.2000.00	-Millet		5
1008.3000.00	-Canary seed		5
1008.9000.00	-Other cereals		5