

**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 (heading No. 09.01 or 21.01);
- (b) Prepared flours, meals or starches of heading No. 19.01;
- (c) Corn flakes and other products of heading No. 19.04;
- (d) Vegetables, prepared or preserved, of heading No 20.01, 20.04 or 20.05;
- (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 within 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 No. 23.02.

(B) Products falling within this Chapter under the above provisions shall be classified in heading No. 11.01 or 11.02 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 No. 11.03. or 11.04.

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

3. For the purposes of heading No 11.03, 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 2 mm;
- (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 1.25 mm.

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
<b>11.01</b>	<b>Wheat or meslin flour</b>		
1101.0000.00	Wheat or meslin flour		35
<b>11.02</b>	<b>Cereal flours, (excl. wheat or meslin)</b>		
1102.1000.00	Rye flour		20

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
<b>11.02</b>	<b>Cereal flours, (excl. wheat or meslin)</b>		
1102.2000.00	Maize (corn) flour		35
1102.9010.00	Cereal flour of millet or sorghum		35
1102.9090.00	Other cereal flour		20
<b>11.03</b>	<b>Cereal groats, meal and pellets</b>		
1103.1100.00	Groats and meals of wheat		5
1103.1300.00	Groats and meals of maize (corn)		10
1103.1900.00	Groats and meals of other cereals		10
1103.2000.00	Pellets		10
<b>11.04</b>	<b>Cereal grains otherwise worked (excl. rice); germ of cereals</b>		
1104.1200.00	Rolled or flaked grains of Oats		10
1104.1900.00	Rolled or flaked grains of other cereals		10
1104.2200.00	Other worked grains of oats, nes		10
1104.2300.00	Other worked grains of maize (corn)		10
1104.2900.00	Other worked grains of other cereals,		10
1104.3000.00	Germ of cereals,whole,rolled,flaked or ground		10
<b>11.05</b>	<b>Flour, meal and flakes of potatoes</b>		
1105.1000.00	Flour, meal and powder of potatoes		10
1105.2000.00	Flakes, granules and pellets of potatoes		10
<b>11.06</b>	<b>Flour and meal of the dried leguminous vegetables, sago, etc</b>		
1106.1000.00	.13		20
1106.2010.00	Flour, meal and powder of cassava (including Cassava flakes or Gari)		20
1106.2020.00	Flour, meal and powder of yam		20
1106.2090.00	Flour, meal and powder of other roots and tubers or sago		20
1106.3000.00	Flour, meal and powder of the products of chapter 8		20
<b>11.07</b>	<b>Malt</b>		
1107.1000.00	Malt, not roasted		5
1107.2000.00	Malt, roasted		5
<b>11.08</b>	<b>Starches and inulin</b>		
1108.1100.10	Wheat starch: Pharmaceutical grade		10
1108.1100.11	Other wheat starch		35
1108.1200.12	Maize (corn) starch: Pharmaceutical grade		10
1108.1200.13	Other maize (corn) starch		35
1108.1300.14	Potato starch: Pharmaceutical grade		10
1108.1300.15	Other potato starch		35
1108.1400.16	Manioc(cassava) starch: Pharmaceutical Grade		10
1108.1400.17	Other manioc (cassava) starch		35
1108.1900.18	Other Starches: Pharmaceutical Grade		10
1108.1900.19	Other starches		35
1108.2000.00	Inulin		10

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
11.09 1109.0000.00	Wheat gluten		10