

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.
- 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 Import Duty	Statutory Rate of Export Duty
(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	10%	Free
		- Semi-milled or wholly-milled rice, whether or not polished or glazed			
	1006.30.10	--- Fortified rice kernels	kg	10%	Free
	1006.30.90	--- Other	kg	10%	Free
	1006.40.00	- Broken rice	kg	10%	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