

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	Customs Duty		Excise Duty (7)
				Full (5)	Pref (6)	

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 09.01 or 21.01);
 - (b) Prepared flours, groats, meals or starches of heading 19.01;
 - (c) Corn flakes or other products of heading 19.04;
 - (d) Vegetables, prepared or preserved, of heading 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 in 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 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

 - (B) Products falling in this Chapter under the above provisions shall be classified in heading 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 11.03 or 11.04.

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

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				Full	Pref	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		3. For the purposes of heading 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.				
11.01		Wheat or meslin flour.				
	1101.00.10	- Wheat flour	TNE			
	1101.00.20	- Meslin flour	TNE			
11.02		Cereal flours other than of wheat or meslin.				
	1102.10.00	- Rye flour	TNE			
	1102.20.00	- Maize (corn) flour	TNE			
	1102.90.00	- Other	TNE			
11.03		Cereal groats, meal and pellets.				
		- Groats and meal:				
	1103.11	-- Of wheat:				
	1103.11.20	--- Durum or hard wheat semolina	TNE			
	1103.11.90	--- Other	TNE			
	1103.13.00	-- Of maize (corn)	TNE			
	1103.19	-- Of other cereals:				
	1103.19.10	--- Of meslin	TNE			
	1103.19.20	--- Of rice	TNE			
	1103.19.90	--- Other	TNE			
	1103.20.00	- Pellets	TNE			
11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.				
		- Rolled or flaked grains:				
	1104.12.00	-- Of oats	TNE			
	1104.19	-- Of other cereals:				
	1104.19.10	--- Of maize (corn)	TNE			
	1104.19.90	--- Other	TNE			
		- Other worked grains (for example, hulled, pearled, sliced or kibbled):				
	1104.22.00	-- Of oats	TNE			
	1104.23.00	-- Of maize (corn)	TNE			

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
	1104.29	-- Of other cereals:				
	1104.29.20	--- Of barley	TNE			
	1104.29.90	--- Other	TNE			
	1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	TNE			
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.				
	1105.10.00	- Flour, meal and powder	TNE			
	1105.20.00	- Flakes, granules and pellets	TNE			
11.06		Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.				
	1106.10.00	- Of the dried leguminous vegetables of heading 07.13	TNE			
	1106.20	- Of sago or of roots or tubers of heading 07.14:				
	1106.20.10	-- Of manioc (cassava)	TNE			
		-- Of sago:				
	1106.20.21	--- Meal	TNE			
	1106.20.29	--- Other	TNE			
	1106.20.90	-- Other	TNE			
	1106.30.00	- Of the products of Chapter 8	TNE			
11.07		Malt, whether or not roasted.				
	1107.10.00	- Not roasted	TNE			
	1107.20.00	- Roasted	TNE			
11.08		Starches; inulin.				
		- Starches:				
	1108.11.00	-- Wheat starch	TNE			
	1108.12.00	-- Maize (corn) starch	TNE			
	1108.13.00	-- Potato starch	TNE			
	1108.14.00	-- Manioc (cassava) starch	TNE			
	1108.19	-- Other starches:				
	1108.19.10	--- Sago	TNE			
	1108.19.90	--- Other	TNE			
	1108.20.00	- Inulin	TNE			
11.09	1109.00.00	Wheat gluten, whether or not dried.	TNE			