

**Chapter 11 Section II**

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

**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	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns)	500 micrometres (microns)
(1)	(2)	(3)	(4)	(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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(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.				
<b>11.01</b>		<b>Wheat or meslin flour.</b>				
	1101.00.10	- Wheat flour		TNE		
	1101.00.20	- Meslin flour		TNE		
<b>11.02</b>		<b>Cereal flours other than of wheat or meslin.</b>				
	1102.20.00	- Maize (corn) flour		TNE		
	1102.90	- Other:				
	1102.90.10	-- Rice flour		TNE		
	1102.90.20	-- Rye flour		TNE		
	1102.90.90	-- Other		TNE		
<b>11.03</b>		<b>Cereal groats, meal and pellets.</b>				
		- 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		
<b>11.04</b>		<b>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.</b>				
		- 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		

**11.04 – 11.09 Section II**

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
	1104.23.00	-- Of maize (corn)	TNE			
	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			
<b>11.05</b>		<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>				
	1105.10.00	- Flour, meal and powder	TNE			
	1105.20.00	- Flakes, granules and pellets	TNE			
<b>11.06</b>		<b>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.</b>				
	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			
<b>11.07</b>		<b>Malt, whether or not roasted.</b>				
	1107.10.00	- Not roasted	TNE			
	1107.20.00	- Roasted	TNE			
<b>11.08</b>		<b>Starches; inulin.</b>				
		- 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			
<b>11.09</b>	1109.00.00	<b>Wheat gluten, whether or not dried.</b>	TNE			