

## 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)
<b>10.01</b>		<b>Wheat and meslin.</b>			
		- Durum wheat			
	1001.10.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1001.10.20	--- Other	kg	0%	Free
		- Other			
		--- Wheat			
	1001.90.11	---- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1001.90.12	---- Other	kg	0%	Free
		--- Meslin			
	1001.90.21	---- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1001.90.22	---- Other	kg	0%	Free
<b>10.02</b>		<b>Rye.</b>			
	1002.00.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1002.00.20	--- Other	kg	0%	Free
<b>10.03</b>		<b>Barley.</b>			
	1003.00.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1003.00.20	--- Other	kg	0%	Free
<b>10.04</b>		<b>Oats.</b>			
	1004.00.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1004.00.20	--- Other	kg	0%	Free
<b>10.05</b>		<b>Maize (corn).</b>			
		- Seed			
	1005.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1005.10.20	--- Other	kg	0%	Free
		- Other			
	1005.90.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1005.90.20	--- Other	kg	0%	Free
<b>10.06</b>		<b>Rice.</b>			
		- Rice in the husk (paddy or rough)			
	1006.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1006.10.20	--- Other	kg	0%	Free
	1006.20.00	- Husked (brown) rice	kg	0%	Free
	1006.30.00	- Semi-milled or wholly-milled rice, whether or not polished or glazed	kg	0%	Free
	1006.40.00	- Broken rice	kg	0%	Free
<b>10.07</b>		<b>Grain sorghum.</b>			

	1007.00.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1007.00.20	--- Other	kg	10%	Free
<b>10.08</b>		<b>Buckwheat, millet and canary seed; other cereals.</b>			
		- Buckwheat			
	1008.10.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	1008.10.20	--- Other	kg	15%	Free
		- Millet			
	1008.20.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	1008.20.20	--- Other	kg	15%	Free
		- Canary seed			
	1008.30.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	1008.30.20	--- Other	kg	15%	Free
		- Other cereals			
	1008.90.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	1008.90.20	--- Other	kg	15%	Free