

**CHAPTER 10**

## CEREAL

**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).

**Subheading 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	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
<b>10.01</b>	<b>Wheat and meslin.</b>			
1001.10.00	Durum wheat	Free	kg	041.1
1001.90.00	Other	Free	kg	041.2
<b>1002.00.00</b>	<b>Rye.</b>	Free	kg	045.1
<b>1003.00.00</b>	<b>Barley.</b>	Free	kg	043.0
<b>1004.00.00</b>	<b>Oats.</b>	Free	kg	0452
<b>10.05</b>	<b>Maize (corn).</b>			
1005.10.00	Seed	Free	kg	044.1
1005.90.00	Other	Free	kg	044.9
<b>10.06</b>	<b>Rice.</b>			
1006.10.00	Rice in the husk (paddy or rough):			
1006.10.10	For sowing	Free	kg	042.11
1006.10.90	Other	25%	kg	042.19
1006.20.00	Husked (brown) rice:			
1006.20.10	White rice, in packages for retail sale	25%	kg	042.21
1006.20.20	Other white rice	25%	kg	042.22
1006.20.30	Parboiled rice, in packages for retail sale	25%	kg	042.23
1006.20.40	Other parboiled rice	25%	kg	042.24
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed:			
1006.30.10	Semi-milled white rice, in packages of not more than 10 kg	25%	kg	042.311
1006.30.20	Other semi-milled white rice	25%	kg	042.312
1006.30.30	Semi-milled parboiled rice, in packages of not more than 10 kg	25%	kg	042.313
1006.30.40	Other semi-milled parboiled rice	25%	kg	042.314
1006.30.50	Wholly milled white rice, in packages of not more than 10 kg	25%	kg	042.315
1006.30.60	Other wholly milled white rice	25%	kg	042.316
1006.30.70	Wholly milled parboiled rice, in packages of not more than 10 kg	25%	kg	042.317
1006.30.80	Other wholly milled parboiled rice	25%	kg	042.319

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
1006.40.00	Broken rice:			
1006.40.10	In packages for retail sale	25%	kg	042.321
1006.40.90	Other broken rice	25%	kg	042.329
<b>1007.00</b>	<b>Grain Sorghum.</b>			
1007.00.10	Seed	Free	kg	045.31
1007.00.90	Other	40%	kg	045.39
<b>10.08</b>	<b>Buckwheat, millet and canary seed; other cereals.</b>			
1008.10.00	Buckwheat	5%	kg	045.92
1008.20.00	Millet	5%	kg	045.91
1008.30.00	Canary seed	5%	kg	045.93
1008.90.00	Other cereals	5%	kg	045.99

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