

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. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.

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	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
10.01		Wheat and meslin.					
		- Durum wheat :					
	1001.11.00.00	-- Seed	kg	5	0	0	0
	1001.19.00.00	-- Other	kg	5	0	15	0
		- Other :					
	1001.91.00.00	-- Seed	kg	5	0	0	0
	1001.99.00.00	-- Other	kg	5	0	15	0
10.02		Rye.					
	1002.10.00.00	- Seed	kg	5	0	0	0
	1002.90.00.00	- Other	kg	5	0	0	0
10.03		Barley.					
	1003.10.00.00	- Seed	kg	5	0	0	0
	1003.90.00.00	- Other	kg	5	0	0	0
10.04		Oats.					
	1004.10.00.00	- Seed	kg	5	0	0	0
	1004.90.00.00	- Other	kg	5	0	0	0
10.05		Maize (corn).					

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	1005.10.00.00	- Seed	kg	5	0	0	0
	1005.90.00.00	- Other	Kg	5	0	0	0
10.06		Rice.					
		- Rice in the husk (paddy or rough):					
	1006.10.10.00	-- Seed	kg	5	0	0	0
	1006.10.90.00	-- Other	kg	5	0	0	0
	1006.20.00.00	- Husked (brown) rice	kg	10	0	20	0
		- Semi-milled or wholly milled rice, whether or not polished or glazed:					
	1006.30.10.00	-- In packings of more than 5 kg or in bulk	kg	10	0	50	0
	1006.30.90.00	-- In packings of 5 kg or less	kg	10	0	50	0
	1006.40.00.00	- Broken rice	kg	10	0	50	0
10.07		Grain sorghum.					
	1007.10.00.00	- Seed	kg	5	0	0	0
	1007.90.00.00	- Other	kg	5	0	0	0
10.08		Buckwheat, millet and canary seeds; other cereals.					
	1008.10.00.00	- Buckwheat	kg	5	0	0	0
		- Millet :					
	1008.21.00.00	-- Seed	kg	5	0	0	0
	1008.29.00.00	-- Other	kg	5	0	0	0
	1008.30.00.00	- Canary seeds	kg	5	0	0	0
	1008.40.00.00	- Fonio (<i>Digitaria spp.</i>)	kg	5	0	0	0
	1008.50.00.00	- Quinoa (<i>Chenopodium quinoa</i>)	kg	5	0	0	0
	1008.60.00.00	- Triticale	kg	5	0	0	0
	1008.90.00.00	- Other cereals	kg	5	0	0	0