

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 %	-

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.

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
11.01	1101.00.00.00	Wheat or meslin flour.	kg	20	0	50	0
11.02		Cereal flours other than of wheat or meslin.					
	1102.20.00.00	- Maize (corn) flour	kg	20	0	0	0
		- Other:					
	1102.90.10.00	-- Of millet or sorghum	kg	20	0	0	0
	1102.90.90.00	-- Of other cereals	kg	20	0	0	0
11.03		Cereal groats, meal and pellets.					
		- Groats and meal :					
	1103.11.00.00	-- Of wheat	kg	5	0	0	0
	1103.13.00.00	-- Of maize (corn)	kg	10	0	0	0
	1103.19.00.00	-- Of other cereals	kg	10	0	0	0
	1103.20.00.00	- Pellets	kg	10	0	0	0
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 :					
	1104.12.00.00	-- Of oats	kg	10	0	0	0
	1104.19.00.00	-- Of other cereals	kg	10	0	0	0
		- Other worked grains (for example, hulled, pearled, sliced or kibbled) :					
	1104.22.00.00	-- Of oats	kg	10	0	0	0
	1104.23.00.00	-- Of maize (corn)	kg	10	0	0	0
	1104.29.00.00	-- Of other cereals	kg	10	0	0	0
	1104.30.00.00	- Germ of cereals, whole, rolled, flaked or ground	kg	10	0	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.					
	1105.10.00.00	- Flour, meal and powder	kg	10	0	0	0
	1105.20.00.00	- Flakes, granules and pellets	kg	10	0	0	0
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.					
	1106.10.00.00	- Of the dried leguminous vegetables of heading 07.13	kg	20	0	0	0
		- Of sago or of roots or tubers of heading 07.14:					
		-- Of cassava:					
	1106.20.11.00	--- Flour and powder	kg	20	0	0	0
	1106.20.12.00	--- Meal/dough	kg	20	0	0	0
	1106.20.20.00	-- Of yam	kg	20	0	0	0
		-- Other:					
	1106.20.91.00	--- Cocoyam flour	kg	20	0	0	0
	1106.20.99.00	--- Other	kg	20	0	0	0
		- Of the products of Chapter 8:					
	1106.30.10.00	-- Plantain flour	kg	20	0	0	0
	1106.30.90.00	-- Other	kg	20	0	0	0
11.07		Malt, whether or not roasted.					
	1107.10.00.00	- Not roasted	kg	5	0	0	0
	1107.20.00.00	- Roasted	kg	5	0	0	0
11.08		Starches; inulin.					
		- Starches :					
		-- Wheat starch:					
	1108.11.10.00	--- Pharmaceutical grade	kg	10	0	0	0
	1108.11.90.00	--- Other	kg	10	0	0	0
		-- Maize (corn) starch:					
	1108.12.10.00	--- Pharmaceutical grade	kg	10	0	0	0
	1108.12.90.00	--- Other	kg	10	0	0	0
		-- Potato starch:					

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	1108.13.10.00	--- Pharmaceutical grade	kg	10	0	0	0
	1108.13.90.00	--- Other	kg	10	0	0	0
		-- Manioc (cassava) starch:					
	1108.14.10.00	--- Pharmaceutical grade	kg	10	0	0	0
	1108.14.90.00	--- Other	kg	10	0	0	0
		-- Other starches:					
	1108.19.10.00	--- Pharmaceutical grade	kg	10	0	0	0
	1108.19.90.00	--- Other	kg	10	0	0	0
	1108.20.00.00	- Inulin	kg	10	0	0	0
11.09	1109.00.00.00	Wheat gluten, whether or not dried.	kg	10	0	0	0