

Central Excise Tariff (Amendment) Act, 2004

Chapter XI - Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten

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 0901 or 2101);
- (b) prepared flours, groats, meals or starches of heading 1901;
- (c) corn flakes or other products of heading 1904;
- (d) vegetables, prepared or preserved, of heading 2001, 2004 or 2005;
- (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 2302. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 1104.

(B) Products falling in this Chapter under the above provisions shall be classified in heading 1101 or 1102 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 1103 or 1104.

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)	45%	2%	-	90%
and grain sorghum				
Rice	45%	1.6%	80%	-
Buckwheat	45%	4%	80%	-

3. For the purposes of heading 1103, 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.

In relation to the products of sub-heading 1108 11 or 1108 12 or 1108 13 or 1108 14 or 1108 19, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

TariffItem	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1101 00 00	WHEAT OR MESLIN FLOUR	kg.	Nil
1102	CEREAL FLOURS OTHER THAN THAT OF WHEAT OR MESLIN		
1102 10 00	- Rye flour	kg.	Nil
1102 20 00	- Maize (corn) flour	kg.	Nil
1102 30 00	- Rice flour	kg.	Nil
1102 90 00	- Other	kg.	Nil
1103	CEREAL GROATS, MEAL AND PELLETS		
	- Groats and meal:		
1103 11	- Of wheat:		
1103 11 10	-- --Groat	kg.	Nil
1103 11 20	-- --Meal	kg.	Nil
1103 13 00	-- Of maize (corn)	kg.	Nil
1103 19 00	-- Of other cereals	kg.	Nil
1103 20 00	- Pellets	kg.	

1104	CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED, OR KIBBLED), EXCEPT RICE OF HEADING 1006; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND		
	- Rolled or flaked grains:		
1104 12 00	- -Of oats	kg.	Nil
1104 19 00	-- Of other cereals	kg.	Nil
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104 22 00	- -Of oats	kg.	Nil
1104 23 00	-- Of maize (corn)	kg.	Nil
1104 29 00	-- Of other cereals	kg.	Nil
1104 30 00	- Germ of cereals, whole, rolled, flaked or ground	kg.	Nil
1105	FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES		
1105 10 00	- Flour, meal and powder	kg.	Nil
1105 20 00	- Flakes, granules and pellets	kg.	Nil
1106	FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING 0713, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 0714 OR OF THE PRODUCTS OF CHAPTER 8		
1106 10 00	- Of the dried leguminous vegetables of heading 0713	kg.	Nil
1106 20	- Of sago or of roots or tubers of heading 0714:		
1106 20 10	--- Of sago	kg.	Nil
1106 20 20	--- Of manioc (cassava)	kg.	Nil
1106 20 90	--- Of other roots and tubers	kg.	Nil

1106 30	- Of the products of Chapter 8:		
1106 30 10	--- Of tamarind	kg.	Nil
1106 30 20	--- Of singoda	kg.	Nil
1106 30 30	--- Mango flour	kg.	Nil
1106 30 90	-- -Other	kg.	Nil
1107	MALT, WHETHER OR NOT ROASTED		
1107 10 00	- Not roasted	kg.	16%
1107 20 00	- Roasted	kg.	16%
1108	STARCHES; INULIN		
	- Starches:		
1108 11 00	- -Wheat starch	kg.	16%
1108 12 00	- -Maize (corn) starch	kg.	16%
1108 13 00	- -Potato starch	kg.	16%
1108 14 00	- -Manioc (cassava) starch	kg.	16%
1108 19	- -Other:		
1108 19 10	-- --Sago	kg.	16%
1108 19 90	-- --Other	kg.	16%
1108 20 00	- Inulin	kg.	Nil
1109 00 00	WHEAT GLUTEN, WHETHER OR NOT DRIED	kg.	Nil