

Customs Tariff (Amendment) Act, 2003

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) com 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) and grain sorghum	45%	2%		90%
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.

Tariff Item	Description of goods	Unit	Rate of duty	
		Standard	Preferential Areas	
(1)	(2)	(3)	(4)	(5)
11010000	WHEAT OR meSLIN FLOUR	kg,	30%	
1102	CEREAL FLOURS OTHER THAN THAT OF WHEAT OR meSLIN			
11021000	- Rye flour	kg.	30%	-
11022000	- Maize (corn) flour	kg.	30%	-
11023000	- Rice flour	kg,	30%	-
11029000	- Other	kg.	30%	-
1103	CEREAL GROATS, MEAL AND PELLETS			
	- Groats and meal :			
110311	-- Of wheat:			
11031110	-- Groat	kg.	30%	-
11031120	-- Meal	kg.	30%	-
11031300	-- Of maize (corn)	kg.	30%	-
11031900	-- Of other cereals	kg.	30%	-
11032000	- Pellets	kg.	30%	-
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 fluked grains :			

1104 1200	- Of oats	kg.	30% '	-
1104 1900	-- Of other cereals	kg.	30%	-
	- Other worked grains (for example, hulled, pearled, sliced or kibbled) :			
11042200	- Of oats	kg.	30%	-
11042300	-- Of maize (corn)	kg.	30%	-
11042900	-- Of other cereals	kg.	30%	-
11043000	- Germ of cereals, whole, rolled, flaked or ground	kg.	30%	-
1105	FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES			
1105 1000	- Flour, meal and powder	kg.	30%	—
11052000	- Flakes, granules and pellets	kg.	30%	-
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			
1 106 10 00	- Of the dried leguminous vegetables of heading 07 13	kg.	30%	"
110620	- Of sago or of roots or tubers of heading 0714:			
110620 10	-- Of sago	kg.	30%	-
11062020	-- Of manioc (cassava)	kg.	30%	-
11062090	-- Of other roots and tubers	kg.	30%	-
110630	- Of the products of Chapter 8:			
11063010	-- Of tamarind	kg.	30%	-
11063020	-- Of singoda	kg.	30%	-
11063030	-- Mango flour	kg.	30%	-
11063090	-- Other	kg.	30%	-
1107	MALT, WHETHER OR NOT ROASTED			
11071000	- Not roasted	kg.	40%	-
11072000	- Roasted	kg.	30%	
1108	STARCHES; INULIN			
	- Starches :			
1108 11 00	-- Wheat starch	kg.	30%	-
1108 1200	-- Maize (corn) starch	kg.	30%	-
1108 13 00	-- Potato starch	kg.	30%	-
1108 14 00	-- Manioc (cassava) starch	kg.	- 30%	-
1108 19	-- Other:			

1108 19 10	-- Sago	kg.	30%	-
1108 1990	-- Other	kg.	30%	-
11082000	- Inulin	kg.	30%	-
11090000	WHEAT GLUTEN, WHETHER OR NOT DRIED	kg.	30%	-

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