

## Section II – Chapter 11

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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# Chapter 11

## Products of the Milling Industry; Malt; Starches; Inulin; Wheat Gluten

### Notes.

- This Chapter does not cover:
    - Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
    - Prepared flours, groats, meals or starches of heading 19.01;
    - Corn flakes or other products of heading 19.04;
    - Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
    - Pharmaceutical products (Chapter 30); or
    - Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
  - (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 starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
    - 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 micrometers (microns) (4)	500 micrometers (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%	-

- For the purposes of heading 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:
  - 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;
  - 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.

### Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 23, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

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<b>1101</b>	<b>Wheat or meslin flour</b>	<b>kg.</b>	<b>30.00</b>	<b>30.00</b>	<b>---</b>	<b>0</b>	<b>0</b>	<b>0.90</b>	<b>30.900</b>	<b>Free</b>	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 22AA; ACD on Wheat Flour is - Nil by Ntfn 20/06-Cus. dated 01.03.2006</i>
<b>1102</b>	<b>Cereal flours other than of wheat or meslin</b>										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
1102 10 00	- Rye flour	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1102 20 00	- Maize (corn) flour	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1102 90 00	- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
<b>1103</b>	<b>Cereal groats, meal and pellets</b>										
	- Groats and meal:										
1103 11	-- Of wheat:										
1103 11 10	--- Groat	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1103 11 20	--- Meal	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1103 13 00	-- Of maize (corn)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1103 19 00	-- Of other cereals	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1103 20 00	- Pellets	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	

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<b>1104</b>	<b>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</b>										
	- Rolled or flaked grains:										
1104 12 00	-- Of oats	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1104 19 00	-- Of other cereals	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):										
1104 22 00	-- Of oats	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1104 23 00	-- Of maize (corn)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1104 29 00	-- Of other cereals	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1104 30 00	- Germ of cereals, whole, rolled, flaked or ground	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
<b>1105</b>	<b>Flour, meal, powder, flakes, granules and pellets of potatoes</b>										
1105 10 00	- Flour, meal and powder	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1105 20 00	- Flakes, granules and pellets	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
<b>1106</b>	<b>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</b>										
1106 10 00	- Of the dried leguminous vegetables of heading 07.13	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1106 20	- Of sago or of roots or tubers of heading 07.14:										
1106 20 10	--- Of sago	kg.	30.00	30.00	---	4	0	0.90	36.136	Restricted	
1106 20 20	--- Of manioc (cassava)	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1106 20 90	--- Of other roots and tubers	kg.	30.00	30.00	---	4	0	0.90	36.136	Restricted	
1106 30	- Of the products of Chapter 8:										
1106 30 10	--- Of Tamarind	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1106 30 20	--- Of Singoda	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1106 30 30	--- Mango Flour	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1106 30 90	--- Other	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
<b>1107</b>	<b>Malt, whether or not roasted</b>										
1107 10 00	- Not roasted	kg.	40.00	30.00	---	4	10	1.30	50.479	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 23; CVD by Ntfn 02/2008-CE dated 01.03.2008; Sl. No.2</i>
1107 20 00	- Roasted	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
<b>1108</b>	<b>Starches; inulin</b>										
	- Starches:										
1108 11 00	-- Wheat starch	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	<i>CVD by Ntfn 02/2008-CE dated 01.03.2008; Sl. No.2</i>
1108 12 00	-- Maize (corn) starch	kg.	50.00	30.00	---	4	5	1.10	43.308	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 446; CVD by Ntfn 3/2006-CE. dated 01.03.2006</i>
1108 13 00	-- Potato starch	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	<i>CVD by Ntfn 3/2006-CE dated 01.03.2006; CVD by Ntfn 02/2008-CE dated 01.03.2008; Sl. No.2</i>
1108 14 00	-- Manioc (cassava) starch	kg.	50.00	50.00	---	4	5	1.73	65.835	Free	<i>CVD by Ntfn 3/2006-CE dated 01.03.2006; 02/2008-CE dated 01.03.2008; Sl. No.2</i>
1108 19	-- Other										<i>CVD: Nil by 3/2006-CE dated 01.03.2006</i>
1108 19 10	--- Sago	kg.	50.00	50.00	---	4	10	1.96	74.110	Free	<i>CVD by Ntfn 02/2008-CE dated 01.03.2008; Sl. No.2</i>
1108 19 90	--- Other	kg.	50.00	50.00	---	4	10	1.96	74.110	Free	<i>CVD by Ntfn 02/2008-CE dated 01.03.2008; Sl. No.2</i>
1108 20 00	- Inulin	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
<b>1109</b>	<b>Wheat gluten, whether or not dried</b>	<b>kg.</b>	<b>30.00</b>	<b>30.00</b>	<b>---</b>	<b>4</b>	<b>0</b>	<b>0.90</b>	<b>36.136</b>	<b>Free</b>	

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### **Exemption Notifications**

See all General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. at the end portion of this book.

### **Amendments in the First Schedule of the Customs Tariff Act**

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.