## Chapter 10 Cereals

| Commodity code | Duty expression | Notes | Description |
| --- | --- | --- | --- |
| **1001** |  |  | **Wheat and meslin** |
|  |  |  | **- Durum wheat** |
| **1001 11** | Formula | Mixture rule; non-mixture: 0.0% | - - Seed |
| **1001 19** | Formula | Mixture rule; non-mixture: 0.0% | - - Other |
|  |  |  | **- Other** |
| **1001 91** |  |  | - - Seed |
| **1001 91 10** | Formula | Mixture rule; non-mixture: 0.0% | - - - Spelt |
| **1001 91 20** | Formula | Mixture rule; non-mixture: 0.0% | - - - Common wheat and meslin |
| **1001 91 90** | Formula | Mixture rule; non-mixture: 0.0% | - - - Other |
| **1001 99** | Formula | Mixture rule; non-mixture: 0.0% | - - Other |
| **1002** |  |  | **Rye** |
| **1002 10** | Formula | Mixture rule; non-mixture: 0.0% | **- Seed** |
| **1002 90** | Formula | Mixture rule; non-mixture: 0.0% | **- Other** |
| **1003** |  |  | **Barley** |
| **1003 10** | Formula | Mixture rule; non-mixture: 0.0% | **- Seed** |
| **1003 90** | Formula | Mixture rule; non-mixture: 0.0% | **- Other** |
| **1004** |  |  | **Oats** |
| **1004 10** | Formula | Mixture rule; non-mixture: 0.0% | **- Seed** |
| **1004 90** | Formula | Mixture rule; non-mixture: 0.0% | **- Other** |
| **1005** |  |  | **Maize (corn)** |
| **1005 10** |  |  | **- Seed** |
|  |  |  | - - Hybrid |
| **1005 10 13** | Formula | Mixture rule; non-mixture: 0.0% | - - - Three-cross hybrids |
| **1005 10 15** | Formula | Mixture rule; non-mixture: 0.0% | - - - Simple hybrids |
| **1005 10 18** | Formula | Mixture rule; non-mixture: 0.0% | - - - Other |
| **1005 10 90** | Formula | Mixture rule; non-mixture: 0.0% | - - Other |
| **1005 90** |  |  | **- Other** |
| **1005 90 00 20** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - Flint maize of specific weight equal to or more than 75.5 kg/hl, with a vitreous grain content equal to or more than 92% by weight and with a maximum flotation index 26 and intended for processing |
| **1005 90 00 90** | 0.0% |  | - - Other |
| **1006** |  |  | **Rice** |
| **1006 10** |  |  | **- Rice in the husk (paddy or rough)** |
| **1006 10 10** | Formula | Mixture rule; non-mixture: 0.0% | - - For sowing |
|  |  |  | - - Other |
| **1006 10 30** | Formula | Mixture rule; non-mixture: 0.0% | - - - Round grain |
| **1006 10 50** | Formula | Mixture rule; non-mixture: 0.0% | - - - Medium grain |
|  |  |  | - - - Long grain |
| **1006 10 71** | Formula | Mixture rule; non-mixture: 0.0% | - - - - Of a length/width ratio greater than 2 but less than 3 |
| **1006 10 79** | Formula | Mixture rule; non-mixture: 0.0% | - - - - Of a length/width ratio equal to or greater than 3 |
| **1006 20** |  |  | **- Husked (brown) rice** |
|  |  |  | - - Parboiled |
| **1006 20 11** | Formula | Mixture rule; non-mixture: 0.0% | - - - Round grain |
| **1006 20 13** | Formula | Mixture rule; non-mixture: 0.0% | - - - Medium grain |
|  |  |  | - - - Long grain |
| **1006 20 15** | Formula | Mixture rule; non-mixture: 0.0% | - - - - Of a length/width ratio greater than 2 but less than 3 |
| **1006 20 17** | Formula | Mixture rule; non-mixture: 0.0% | - - - - Of a length/width ratio equal to or greater than 3 |
|  |  |  | - - Other |
| **1006 20 92** | Formula | Mixture rule; non-mixture: 0.0% | - - - Round grain |
| **1006 20 94** | Formula | Mixture rule; non-mixture: 0.0% | - - - Medium grain |
|  |  |  | - - - Long grain |
| **1006 20 96** | Formula | Mixture rule; non-mixture: 0.0% | - - - - Of a length/width ratio greater than 2 but less than 3 |
| **1006 20 98** | Formula | Mixture rule; non-mixture: 0.0% | - - - - Of a length/width ratio equal to or greater than 3 |
| **1006 30** |  |  | **- Semi-milled or wholly milled rice, whether or not polished or glazed** |
|  |  |  | - - Semi-milled rice |
|  |  |  | - - - Parboiled |
| **1006 30 21** | Formula | Mixture rule; non-mixture: 145.000 € / tonne | - - - - Round grain |
| **1006 30 23** | Formula | Mixture rule; non-mixture: 145.000 € / tonne | - - - - Medium grain |
|  |  |  | - - - - Long grain |
| **1006 30 25** | Formula | Mixture rule; non-mixture: 145.000 € / tonne | - - - - - Of a length/width ratio greater than 2 but less than 3 |
| **1006 30 27** | Formula | Mixture rule; non-mixture: 145.000 € / tonne | - - - - - Of a length/width ratio equal to or greater than 3 |
|  |  |  | - - - Other |
| **1006 30 42** | Formula | Mixture rule; non-mixture: 145.000 € / tonne | - - - - Round grain |
| **1006 30 44** | Formula | Mixture rule; non-mixture: 145.000 € / tonne | - - - - Medium grain |
|  |  |  | - - - - Long grain |
| **1006 30 46** | Formula | Mixture rule; non-mixture: 145.000 € / tonne | - - - - - Of a length/width ratio greater than 2 but less than 3 |
| **1006 30 48** | Formula | Mixture rule; non-mixture: 145.000 € / tonne | - - - - - Of a length/width ratio equal to or greater than 3 |
|  |  |  | - - Wholly milled rice |
|  |  |  | - - - Parboiled |
| **1006 30 61** | Formula | Mixture rule; non-mixture: 145.000 € / tonne | - - - - Round grain |
| **1006 30 63** | Formula | Mixture rule; non-mixture: 145.000 € / tonne | - - - - Medium grain |
|  |  |  | - - - - Long grain |
| **1006 30 65** | Formula | Mixture rule; non-mixture: 145.000 € / tonne | - - - - - Of a length/width ratio greater than 2 but less than 3 |
| **1006 30 67** | Formula | Mixture rule; non-mixture: 145.000 € / tonne | - - - - - Of a length/width ratio equal to or greater than 3 |
|  |  |  | - - - Other |
| **1006 30 92** | Formula | Mixture rule; non-mixture: 145.000 € / tonne | - - - - Round grain |
| **1006 30 94** | Formula | Mixture rule; non-mixture: 145.000 € / tonne | - - - - Medium grain |
|  |  |  | - - - - Long grain |
| **1006 30 96** | Formula | Mixture rule; non-mixture: 145.000 € / tonne | - - - - - Of a length/width ratio greater than 2 but less than 3 |
| **1006 30 98** | Formula | Mixture rule; non-mixture: 145.000 € / tonne | - - - - - Of a length/width ratio equal to or greater than 3 |
| **1006 40** | Formula | Mixture rule; non-mixture: 65.000 € / tonne | **- Broken rice** |
| **1007** |  |  | **Grain sorghum** |
| **1007 10** |  |  | **- Seed** |
| **1007 10 10** | Formula | Mixture rule; non-mixture: 0.0% | - - Hybrids |
| **1007 10 90** | Formula | Mixture rule; non-mixture: 0.0% | - - Other |
| **1007 90** | Formula | Mixture rule; non-mixture: 0.0% | **- Other** |
| **1008** |  |  | **Buckwheat, millet and canary seed; other cereals** |
| **1008 10** | Formula | Mixture rule; non-mixture: 0.0% | **- Buckwheat** |
|  |  |  | **- Millet** |
| **1008 21** | Formula | Mixture rule; non-mixture: 0.0% | - - Seed |
| **1008 29** | Formula | Mixture rule; non-mixture: 0.0% | - - Other |
| **1008 30** | Formula | Mixture rule; non-mixture: 0.0% | **- Canary seed** |
| **1008 40** | Formula | Mixture rule; non-mixture: 0.0% | **- Fonio (Digitaria spp.)** |
| **1008 50** | Formula | Mixture rule; non-mixture: 0.0% | **- Quinoa (Chenopodium quinoa)** |
| **1008 60** | Formula | Mixture rule; non-mixture: 0.0% | **- Triticale** |
| **1008 90** | Formula | Mixture rule; non-mixture: 0.0% | **- Other cereals** |