**SECTION II**

## Chapter 10 Cereals

### Chapter Notes

1. (A) The products specified in the headings of this chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.  
     
   (B) The chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 1006.
2. Heading 1005 does not cover sweetcorn (Chapter 7).

### Subheading Note

1. The term 'durum wheat' means wheat of the species *Triticum durum* and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

### Additional Chapter Notes

1. The following terms have the meanings hereunder assigned to them:
   1. ‘round grain rice’ (subheadings 1006 10 30, 1006 20 11, 1006 20 92, 1006 30 21, 1006 30 42, 1006 30 61 and 1006 30 92): rice, the grains of which are of a length not exceeding 5.2 mm and of a length/width ratio of less than 2;
   2. ‘medium grain rice’ (subheadings 1006 10 50, 1006 20 13, 1006 20 94, 1006 30 23, 1006 30 44, 1006 30 63 and 1006 30 94): rice, the grains of which are of a length exceeding 5.2 mm but not exceeding 6.0 mm and of a length/width ratio of less than 3;
   3. ‘long grain rice’ (subheadings 1006 10 71, 1006 10 79, 1006 20 15, 1006 20 17, 1006 20 96, 1006 20 98, 1006 30 25, 1006 30 27, 1006 30 46, 1006 30 48, 1006 30 65, 1006 30 67, 1006 30 96 and 1006 30 98): rice, the grains of which are of a length exceeding 6.0 mm;
   4. ‘paddy rice’ (subheadings 1006 10 30, 1006 10 50, 1006 10 71 and 1006 10 79): rice which has retained its husk after threshing;
   5. ‘husked rice’ (subheadings 1006 20 11, 1006 20 13, 1006 20 15, 1006 20 17, 1006 20 92, 1006 20 94, 1006 20 96 and 1006 20 98): rice from which only the husk has been removed. Examples of rice falling within this definition are those with the commercial descriptions ‘brown rice’, ‘cargo rice’, ‘loonzain’ and ‘riso sbramato’;
   6. ‘semi-milled rice’ (subheadings 1006 30 21, 1006 30 23, 1006 30 25, 1006 30 27, 1006 30 42, 1006 30 44, 1006 30 46 and 1006 30 48): rice from which the husk, part of the germ and the whole or part of the outer layers of the pericarp, but not the inner layers, have been removed;
   7. ‘wholly milled rice’ (subheadings 1006 30 61, 1006 30 63, 1006 30 65, 1006 30 67, 1006 30 92, 1006 30 94, 1006 30 96 and 1006 30 98): rice from which the husk, the whole of the outer and inner layers of the pericarp, the whole of the germ in the case of long or medium grain rice, and at least part thereof in the case of round grain rice, have been removed, but in which longitudinal white striations may remain on not more than 10 % of the grains;
   8. ‘broken rice’ (subheading 1006 40): grain fragments, the length of which does not exceed three-quarters of the average length of the whole grain.
2. Spelt, hybrid maize, rice and hybrid sorghum shall be classified in the appropriate subheadings for sowing provided that:  
   - the goods comply with the Cereal Seeds Regulations 1974 or  
   - it is established that the goods are actually intended for sowing.

| Classification | Description |
| --- | --- |
| **1000** | **CEREALS** |
| **1001** | **Wheat and meslin** |
|  | **- Durum wheat** |
| **1001 11 00 00** | - - Seed |
| **1001 19** | - - Other |
|  | - - - High quality durum wheat |
| **1001 19 00 12** | - - - - Durum wheat with - a specific weight in kg/hl greater than or equal to 80, - a maximum of 20,0% of grains which have lost their vitreous aspect, - a maximum of 10,0% of matter which is not quality wheat grains of unimpaired quality of which a maximum of 7,0% of broken and/or shrivelled grains, a maximum of 2,0% grains damaged by pests, a maximum of 5,0% grains affected with fusariosis and/or mottled grains, a maximum of 0,5% of sprouted grains, - a maximum of 1,0% of miscellaneous impurities (Schwarzbesatz), - a Hagberg falling number of a minimum of 250 |
| **1001 19 00 18** | - - - - Other |
| **1001 19 00 20** | - - - Medium quality durum wheat |
| **1001 19 00 30** | - - - Low quality durum wheat |
|  | **- Other** |
| **1001 91** | - - Seed |
| **1001 91 10 00** | - - - Spelt |
| **1001 91 20** | - - - Common wheat and meslin |
| **1001 91 20 10** | - - - - Meslin |
| **1001 91 20 20** | - - - - Common wheat |
| **1001 91 90 00** | - - - Other |
| **1001 99** | - - Other |
|  | - - - High quality common wheat |
| **1001 99 00 13** | - - - - With: - a specific weight in kg/hl greater than or equal to 78, - a maximum of 10,0% of matter which is not quality wheat grains of unimpaired quality, of which a maximum of 7,0% of broken and/or shrivelled grains, a maximum of 2,0% grains damaged by pests, a maximum of 0,5% sprouted grains, - a maximum of 1,0% of miscellaneous impurities (Schwarzbesatz), - a Hagberg falling number of a minimum of 230, - a protein content (13,5% moisture content) of a minimum of 14,6% |
| **1001 99 00 15** | - - - - Other |
| **1001 99 00 40** | - - - Medium quality common wheat |
| **1001 99 00 50** | - - - Low quality common wheat |
| **1001 99 00 60** | - - - Spelt |
| **1001 99 00 92** | - - - Meslin |
| **1001 99 00 94** | - - - Other |
| **1002** | **Rye** |
| **1002 10 00 00** | **- Seed** |
| **1002 90 00 00** | **- Other** |
| **1003** | **Barley** |
| **1003 10 00 00** | **- Seed** |
| **1003 90** | **- Other** |
|  | - - For the manufacture of malt |
| **1003 90 00 20** | - - - with the following quality criteria: - specific weight 60.5 kg/hl or more, - damaged grains 1% or less, - moisture content 13,5% or less, - sound, fair and merchantable barley 96% or more, to be used for the manufacture of beer aged in vats containing beechwood |
| **1003 90 00 30** | - - - Other |
| **1003 90 00 90** | - - Other |
| **1004** | **Oats** |
| **1004 10 00 00** | **- Seed** |
| **1004 90 00 00** | **- Other** |
| **1005** | **Maize (corn)** |
| **1005 10** | **- Seed** |
|  | - - Hybrid |
| **1005 10 13 00** | - - - Three-cross hybrids |
| **1005 10 15 00** | - - - Simple hybrids |
| **1005 10 18 00** | - - - Other |
| **1005 10 90 00** | - - Other |
| **1005 90** | **- Other** |
| **1005 90 00 20** | - - 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** | - - Other |
| **1006** | **Rice** |
| **1006 10** | **- Rice in the husk (paddy or rough)** |
| **1006 10 10 00** | - - For sowing |
|  | - - Other |
| **1006 10 30 00** | - - - Round grain |
| **1006 10 50 00** | - - - Medium grain |
|  | - - - Long grain |
| **1006 10 71 00** | - - - - Of a length/width ratio greater than 2 but less than 3 |
| **1006 10 79 00** | - - - - Of a length/width ratio equal to or greater than 3 |
| **1006 20** | **- Husked (brown) rice** |
|  | - - Parboiled |
| **1006 20 11 00** | - - - Round grain |
| **1006 20 13 00** | - - - Medium grain |
|  | - - - Long grain |
| **1006 20 15 00** | - - - - Of a length/width ratio greater than 2 but less than 3 |
| **1006 20 17** | - - - - Of a length/width ratio equal to or greater than 3 |
|  | - - - - - Aromatic rice |
|  | - - - - - - Basmati rice |
| **1006 20 17 13** | - - - - - - - Of the varieties Basmati 370, Basmati 386 (India), Type-3 (Dhradun) (India), Taraori Basmati (HBC-19) (India), Basmati 217 (India), Ranbir Basmati (India), Kernel (Basmati) (Pakistan), Pusa Basmati, Super Basmati |
| **1006 20 17 18** | - - - - - - - Other |
| **1006 20 17 91** | - - - - - - Other |
| **1006 20 17 99** | - - - - - Other |
|  | - - Other |
| **1006 20 92 00** | - - - Round grain |
| **1006 20 94 00** | - - - Medium grain |
|  | - - - Long grain |
| **1006 20 96 00** | - - - - Of a length/width ratio greater than 2 but less than 3 |
| **1006 20 98** | - - - - Of a length/width ratio equal to or greater than 3 |
|  | - - - - - Aromatic rice |
|  | - - - - - - Basmati rice |
| **1006 20 98 13** | - - - - - - - Of the varieties Basmati 370, Basmati 386 (India), Type-3 (Dhradun) (India), Taraori Basmati (HBC-19) (India), Basmati 217 (India), Ranbir Basmati (India), Kernel (Basmati) (Pakistan), Pusa Basmati, Super Basmati |
| **1006 20 98 18** | - - - - - - - Other |
| **1006 20 98 91** | - - - - - - Other |
| **1006 20 98 99** | - - - - - Other |
| **1006 30** | **- Semi-milled or wholly milled rice, whether or not polished or glazed** |
|  | - - Semi-milled rice |
|  | - - - Parboiled |
| **1006 30 21** | - - - - Round grain |
| **1006 30 21 10** | - - - - - In immediate packings of a net content not exceeding 5 kg |
| **1006 30 21 20** | - - - - - In immediate packings of a net content exceeding 5 kg but not exceeding 20 kg |
| **1006 30 21 90** | - - - - - Other |
| **1006 30 23** | - - - - Medium grain |
| **1006 30 23 10** | - - - - - In immediate packings of a net content not exceeding 5 kg |
| **1006 30 23 20** | - - - - - In immediate packings of a net content exceeding 5 kg but not exceeding 20 kg |
| **1006 30 23 90** | - - - - - Other |
|  | - - - - Long grain |
| **1006 30 25** | - - - - - Of a length/width ratio greater than 2 but less than 3 |
| **1006 30 25 10** | - - - - - - In immediate packings of a net content not exceeding 5 kg |
| **1006 30 25 20** | - - - - - - In immediate packings of a net content exceeding 5 kg but not exceeding 20 kg |
| **1006 30 25 90** | - - - - - - Other |
| **1006 30 27** | - - - - - Of a length/width ratio equal to or greater than 3 |
|  | - - - - - - In immediate packings of a net content not exceeding 5 kg |
|  | - - - - - - - Aromatic rice |
| **1006 30 27 12** | - - - - - - - - Basmati rice |
| **1006 30 27 14** | - - - - - - - - Other |
| **1006 30 27 16** | - - - - - - - Other |
|  | - - - - - - In immediate packings of a net content exceeding 5 kg but not exceeding 20 kg |
|  | - - - - - - - Aromatic rice |
| **1006 30 27 22** | - - - - - - - - Basmati rice |
| **1006 30 27 24** | - - - - - - - - Other |
| **1006 30 27 26** | - - - - - - - Other |
|  | - - - - - - Other |
|  | - - - - - - - Aromatic rice |
| **1006 30 27 92** | - - - - - - - - Basmati rice |
| **1006 30 27 94** | - - - - - - - - Other |
| **1006 30 27 96** | - - - - - - - Other |
|  | - - - Other |
| **1006 30 42** | - - - - Round grain |
| **1006 30 42 10** | - - - - - In immediate packings of a net content not exceeding 5 kg |
| **1006 30 42 20** | - - - - - In immediate packings of a net content exceeding 5 kg but not exceeding 20 kg |
| **1006 30 42 90** | - - - - - Other |
| **1006 30 44** | - - - - Medium grain |
| **1006 30 44 10** | - - - - - In immediate packings of a net content not exceeding 5 kg |
| **1006 30 44 20** | - - - - - In immediate packings of a net content exceeding 5 kg but not exceeding 20 kg |
| **1006 30 44 90** | - - - - - Other |
|  | - - - - Long grain |
| **1006 30 46** | - - - - - Of a length/width ratio greater than 2 but less than 3 |
| **1006 30 46 10** | - - - - - - In immediate packings of a net content not exceeding 5 kg |
| **1006 30 46 20** | - - - - - - In immediate packings of a net content exceeding 5 kg but not exceeding 20 kg |
| **1006 30 46 90** | - - - - - - Other |
| **1006 30 48** | - - - - - Of a length/width ratio equal to or greater than 3 |
|  | - - - - - - In immediate packings of a net content not exceeding 5 kg |
|  | - - - - - - - Aromatic rice |
| **1006 30 48 12** | - - - - - - - - Basmati rice |
| **1006 30 48 14** | - - - - - - - - Other |
| **1006 30 48 16** | - - - - - - - Other |
|  | - - - - - - In immediate packings of a net content exceeding 5 kg but not exceeding 20 kg |
|  | - - - - - - - Aromatic rice |
| **1006 30 48 22** | - - - - - - - - Basmati rice |
| **1006 30 48 24** | - - - - - - - - Other |
| **1006 30 48 26** | - - - - - - - Other |
|  | - - - - - - Other |
|  | - - - - - - - Aromatic rice |
| **1006 30 48 92** | - - - - - - - - Basmati rice |
| **1006 30 48 94** | - - - - - - - - Other |
| **1006 30 48 96** | - - - - - - - Other |
|  | - - Wholly milled rice |
|  | - - - Parboiled |
| **1006 30 61** | - - - - Round grain |
| **1006 30 61 10** | - - - - - In immediate packings of a net content not exceeding 5 kg |
| **1006 30 61 20** | - - - - - In immediate packings of a net content exceeding 5 kg but not exceeding 20 kg |
| **1006 30 61 90** | - - - - - Other |
| **1006 30 63** | - - - - Medium grain |
| **1006 30 63 10** | - - - - - In immediate packings of a net content not exceeding 5 kg |
| **1006 30 63 20** | - - - - - In immediate packings of a net content exceeding 5 kg but not exceeding 20 kg |
| **1006 30 63 90** | - - - - - Other |
|  | - - - - Long grain |
| **1006 30 65** | - - - - - Of a length/width ratio greater than 2 but less than 3 |
| **1006 30 65 10** | - - - - - - In immediate packings of a net content not exceeding 5 kg |
| **1006 30 65 20** | - - - - - - In immediate packings of a net content exceeding 5 kg but not exceeding 20 kg |
| **1006 30 65 90** | - - - - - - Other |
| **1006 30 67** | - - - - - Of a length/width ratio equal to or greater than 3 |
|  | - - - - - - In immediate packings of a net content not exceeding 5 kg |
|  | - - - - - - - Aromatic rice |
| **1006 30 67 12** | - - - - - - - - Basmati rice |
| **1006 30 67 14** | - - - - - - - - Other |
| **1006 30 67 16** | - - - - - - - Other |
|  | - - - - - - In immediate packings of a net content exceeding 5 kg but not exceeding 20 kg |
|  | - - - - - - - Aromatic rice |
| **1006 30 67 22** | - - - - - - - - Basmati rice |
| **1006 30 67 24** | - - - - - - - - Other |
| **1006 30 67 26** | - - - - - - - Other |
|  | - - - - - - Other |
|  | - - - - - - - Aromatic rice |
| **1006 30 67 92** | - - - - - - - - Basmati rice |
| **1006 30 67 94** | - - - - - - - - Other |
| **1006 30 67 96** | - - - - - - - Other |
|  | - - - Other |
| **1006 30 92** | - - - - Round grain |
| **1006 30 92 10** | - - - - - In immediate packings of a net content not exceeding 5 kg |
| **1006 30 92 20** | - - - - - In immediate packings of a net content exceeding 5 kg but not exceeding 20 kg |
| **1006 30 92 90** | - - - - - Other |
| **1006 30 94** | - - - - Medium grain |
| **1006 30 94 10** | - - - - - In immediate packings of a net content not exceeding 5 kg |
| **1006 30 94 20** | - - - - - In immediate packings of a net content exceeding 5 kg but not exceeding 20 kg |
| **1006 30 94 90** | - - - - - Other |
|  | - - - - Long grain |
| **1006 30 96** | - - - - - Of a length/width ratio greater than 2 but less than 3 |
| **1006 30 96 10** | - - - - - - In immediate packings of a net content not exceeding 5 kg |
| **1006 30 96 20** | - - - - - - In immediate packings of a net content exceeding 5 kg but not exceeding 20 kg |
| **1006 30 96 90** | - - - - - - Other |
| **1006 30 98** | - - - - - Of a length/width ratio equal to or greater than 3 |
|  | - - - - - - In immediate packings of a net content not exceeding 5 kg |
|  | - - - - - - - Aromatic rice |
| **1006 30 98 12** | - - - - - - - - Basmati rice |
| **1006 30 98 14** | - - - - - - - - Other |
| **1006 30 98 16** | - - - - - - - Other |
|  | - - - - - - In immediate packings of a net content exceeding 5 kg but not exceeding 20 kg |
|  | - - - - - - - Aromatic rice |
| **1006 30 98 22** | - - - - - - - - Basmati rice |
| **1006 30 98 24** | - - - - - - - - Other |
| **1006 30 98 26** | - - - - - - - Other |
|  | - - - - - - Other |
|  | - - - - - - - Aromatic rice |
| **1006 30 98 92** | - - - - - - - - Basmati rice |
| **1006 30 98 94** | - - - - - - - - Other |
| **1006 30 98 96** | - - - - - - - Other |
| **1006 40** | **- Broken rice** |
| **1006 40 00 10** | - - For the manufacture of food preparations of subheading 1901 10 |
| **1006 40 00 90** | - - other |
| **1007** | **Grain sorghum** |
| **1007 10** | **- Seed** |
| **1007 10 10 00** | - - Hybrids |
| **1007 10 90 00** | - - Other |
| **1007 90 00 00** | **- Other** |
| **1008** | **Buckwheat, millet and canary seed; other cereals** |
| **1008 10 00 00** | **- Buckwheat** |
|  | **- Millet** |
| **1008 21 00 00** | - - Seed |
| **1008 29 00 00** | - - Other |
| **1008 30 00 00** | **- Canary seed** |
| **1008 40 00 00** | **- Fonio (Digitaria spp.)** |
| **1008 50 00 00** | **- Quinoa (Chenopodium quinoa)** |
| **1008 60 00 00** | **- Triticale** |
| **1008 90 00 00** | **- Other cereals** |