## Chapter 11 Products of The Milling Industry; Malt; Starches; Inulin; Wheat Gluten

### Chapter 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 and 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.

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 2mm;

(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 1.25mm.

### Additional notes

1. The duty rate applicable to mixtures of this chapter shall be as follows:

(a) in mixtures where one of the components represents at least 90% by weight, the rate applicable to that component applies.

(b) in other mixtures, the rate applicable shall be that of the component which results in the highest amount of import duty.

2. For the purposes of heading 1106, the terms 'flour', 'meal', and 'powder' mean products (other than shredded desiccated coconut), obtained by milling or some other fragmentation process from dried leguminous vegetables of heading 0713, from sago or roots or tubers of heading 0714 or from products of Chapter 8, of which:

(a) in the case of dried leguminous vegetables, sago, roots, tubers and products of Chapter 8 (excluding nuts of headings 0801 and 0802), at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;

(b) in the case of nuts of headings 0801 and 0802 at least 50% by weight passes through a woven metal wire cloth sieve with an aperture of 2.5 mm.

| Classification | Description |
| --- | --- |
| **1100** | **PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN** |
| **1101** | **Wheat or meslin flour** |
|  | **- Wheat flour** |
| **1101 00 11 00** | - - Of durum wheat |
| **1101 00 15 00** | - - Of common wheat and spelt |
| **1101 00 90 00** | **- Meslin flour** |
| **1102** | **Cereal flours other than of wheat or meslin** |
| **1102 20** | **- Maize (corn) flour** |
| **1102 20 10 00** | - - Of a fat content not exceeding 1,5% by weight |
| **1102 20 90 00** | - - Other |
| **1102 90** | **- Other** |
| **1102 90 10 00** | - - Barley flour |
| **1102 90 30 00** | - - Oat flour |
| **1102 90 50 00** | - - Rice flour |
| **1102 90 70 00** | - - Rye flour |
| **1102 90 90 00** | - - Other |
| **1103** | **Cereal groats, meal and pellets** |
|  | **- Groats and meal** |
| **1103 11** | - - Of wheat |
| **1103 11 10 00** | - - - Durum wheat |
| **1103 11 90 00** | - - - Common wheat and spelt |
| **1103 13** | - - Of maize (corn) |
| **1103 13 10 00** | - - - Of a fat content not exceeding 1,5% by weight |
| **1103 13 90 00** | - - - Other |
| **1103 19** | - - Of other cereals |
| **1103 19 20** | - - - Of rye or barley |
| **1103 19 20 10** | - - - - Of barley |
| **1103 19 20 90** | - - - - Other |
| **1103 19 40 00** | - - - Of oats |
| **1103 19 50 00** | - - - Of rice |
| **1103 19 90 00** | - - - Other |
| **1103 20** | **- Pellets** |
| **1103 20 25** | - - Of rye or barley |
| **1103 20 25 10** | - - - Of rye |
| **1103 20 25 90** | - - - Of barley |
| **1103 20 30 00** | - - Of oats |
| **1103 20 40 00** | - - Of maize |
| **1103 20 50 00** | - - Of rice |
| **1103 20 60 00** | - - Of wheat |
| **1103 20 90 00** | - - Other |
| **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** | - - Of oats |
| **1104 12 10 00** | - - - Rolled |
| **1104 12 90 00** | - - - Flaked |
| **1104 19** | - - Of other cereals |
| **1104 19 10 00** | - - - Of wheat |
| **1104 19 30 00** | - - - Of rye |
| **1104 19 50 00** | - - - Of maize |
|  | - - - Of barley |
| **1104 19 61 00** | - - - - Rolled |
| **1104 19 69 00** | - - - - Flaked |
|  | - - - Other |
| **1104 19 91 00** | - - - - Flaked rice |
| **1104 19 99 00** | - - - - Other |
|  | **- Other worked grains (for example, hulled, pearled, sliced or kibbled)** |
| **1104 22** | - - Of oats |
| **1104 22 40 00** | - - - Hulled (shelled or husked), whether or not sliced or kibbled |
| **1104 22 50 00** | - - - Pearled |
| **1104 22 95 00** | - - - Other |
| **1104 23** | - - Of maize (corn) |
| **1104 23 40 00** | - - - Hulled (shelled or husked), whether or not sliced or kibbled; pearled |
| **1104 23 98 00** | - - - Other |
| **1104 29** | - - Of other cereals |
|  | - - - Of barley |
| **1104 29 04 00** | - - - - Hulled (shelled or husked), whether or not sliced or kibbled |
| **1104 29 05 00** | - - - - Pearled |
| **1104 29 08 00** | - - - - Other |
|  | - - - Other |
| **1104 29 17** | - - - - Hulled (shelled or husked), whether or not sliced or kibbled |
| **1104 29 17 50** | - - - - - Of rye |
| **1104 29 17 90** | - - - - - Other |
| **1104 29 30** | - - - - Pearled |
| **1104 29 30 50** | - - - - - Of rye |
| **1104 29 30 90** | - - - - - Other |
|  | - - - - Not otherwise worked than kibbled |
| **1104 29 51 00** | - - - - - Of wheat |
| **1104 29 55 00** | - - - - - Of rye |
| **1104 29 59 00** | - - - - - Other |
|  | - - - - Other |
| **1104 29 81 00** | - - - - - Of wheat |
| **1104 29 85 00** | - - - - - Of rye |
| **1104 29 89 00** | - - - - - Other |
| **1104 30** | **- Germ of cereals, whole, rolled, flaked or ground** |
| **1104 30 10 00** | - - Of wheat |
| **1104 30 90 00** | - - Of other cereals |
| **1105** | **Flour, meal, powder, flakes, granules and pellets of potatoes** |
| **1105 10 00 00** | **- Flour, meal and powder** |
| **1105 20 00 00** | **- Flakes, granules and pellets** |
| **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 00** | **- Of the dried leguminous vegetables of heading 0713** |
| **1106 20** | **- Of sago or of roots or tubers of heading 0714** |
| **1106 20 10 00** | - - Denatured |
| **1106 20 90 00** | - - Other |
| **1106 30** | **- Of the products of Chapter 8** |
| **1106 30 10 00** | - - Of bananas |
| **1106 30 90** | - - Other |
| **1106 30 90 30** | - - - Of watermelon (egusi, Citrullus spp.) seeds |
| **1106 30 90 40** | - - - Of hazelnuts |
| **1106 30 90 50** | - - - Of pistachios |
| **1106 30 90 80** | - - - Other |
| **1107** | **Malt, whether or not roasted** |
| **1107 10** | **- Not roasted** |
|  | - - Of wheat |
| **1107 10 11 00** | - - - In the form of flour |
| **1107 10 19 00** | - - - Other |
|  | - - Other |
| **1107 10 91 00** | - - - In the form of flour |
| **1107 10 99 00** | - - - Other |
| **1107 20 00 00** | **- Roasted** |
| **1108** | **Starches; inulin** |
|  | **- Starches** |
| **1108 11 00 00** | - - Wheat starch |
| **1108 12 00 00** | - - Maize (corn) starch |
| **1108 13 00 00** | - - Potato starch |
| **1108 14 00 00** | - - Manioc (cassava) starch |
| **1108 19** | - - Other starches |
| **1108 19 10 00** | - - - Rice starch |
| **1108 19 90 00** | - - - Other |
| **1108 20 00 00** | **- Inulin** |
| **1109 00 00 00** | **Wheat gluten, whether or not dried** |