### Chapter Notes

1. This chapter does not cover:

1. roasted malt put up as coffee substitutes (heading 0901 or 2101);
2. prepared flours, groats, meals or starches of heading 1901;
3. corn flakes and other products of heading 1904;
4. vegetables, prepared or preserved, of heading 2001, 2004 or 2005;
5. pharmaceutical products (Chapter 30); or
6. 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:

1. a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in column 2; and
2. 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.

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| --- | --- | --- | --- | --- |
| 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 % | — |
| Other cereals | 45 % | 2 % | 50 % | — |

3. For the purposes of heading 1103, the terms 'groats' and 'meal' mean products obtained by the fragmentation of cereal grains, of which:

1. 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;
2. 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 chapter notes

1. 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:

1. 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;
2. 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.

2. The term “denatured” as regards code 1106 20 10 applies when:

* the goods are homogeneously mixed with one of the denaturants shown in column 1 of the table below in the quantities indicated in column 2 and
* separation of the goods and the denaturant is not economically viable.

|  |  |
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| **Denaturant** | **Minimum quantity to be used (in g) per 100 kg of denatured product** |
| **(1)** | **(2)** |
| Fish oil or fish liver oil, filtered but not deodorised or decolourised, with no additives | 1,000 |
| Fish meal of subheading 2301 20 00, having a characteristic odour and containing by weight in the dry matter at least:   * 62.5 % crude protein and * 6 % crude lipids (fatty matter) | 5.000 |