

CHAPTER 10

CEREALS

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) This 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 10.06.

2. Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

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

HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																		VAT Rates
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN - EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									V	VI	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
10.01	Wheat and meslin.																					
	- Durum wheat:																					
1001.11.00	-- Seed	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*
1001.19.00	-- Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
	- Other:																					
1001.91.00	-- Seed	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*
1001.99	-- Other																					
	--- Fit for human consumption:																					
1001.99.11	---- Meslin	Kg	0	5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	*.5
1001.99.12	---- Wheat grain without husk	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
1001.99.19	---- Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5

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	--- Other:																						
1001.99.91	---- Meslin	Kg	0	5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	0	*.5
1001.99.99	---- Other	Kg	0	5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	0	*.5
10.02	Rye.																						
1002.10.00	- Seed	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*
1002.90.00	- Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
10.03	Barley.																						
1003.10.00	- Seed	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*
1003.90.00	- Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
10.04	Oats.																						
1004.10.00	- Seed	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*
1004.90.00	- Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
10.05	Maize (corn).																						
1005.10.00	- Seed	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*
1005.90	- Other:																						
1005.90.10	-- Popcorn	Kg	30	45	0	*	2	0	ID, TH, CN	0	TH	0	0	0	0	0	0	3.7	3.7	0	0	0	*.5
	-- Other																						
1005.90.91	--- Fit for human consumption	Kg	2	3	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
1005.90.99	--- Other	Kg	0	3	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
10.06	Rice.																						
1006.10	- Rice in the husk (paddy or rough):																						

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1006.10.10	-- Suitable for sowing	Kg	0	5	5	0	0	0		0	ID, TH	0	0	0	0	0	0	0	0	0	0	*
1006.10.90	-- Other	Kg	40	60	5	*	0	0		0	ID, TH	0	0	0	0	0	14.5	14.5	0	0	0	*.5
1006.20	- Husked (brown) rice:																					
1006.20.10	-- Home Mali rice	Kg	40	60	5	*	0	5		0	ID, PH, TH	0	0	0	0	0	5	5	0	0	0	*.5
1006.20.90	-- Other	Kg	40	60	5	*	0	5		0	ID, PH, TH	0	0	0	0	0	14.5	14.5	0	0	0	*.5
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:																					
1006.30.30	-- Glutinous rice	Kg	40	60	0	*	32	0	ID, LA, MY, MM, PH, TH, CN	0	ID, PH, TH	0	0	0	0	0	14.5	14.5	0	0	0	*.5
1006.30.40	-- Thai Hom Mali rice	Kg	40	60	0	*	32	0	ID, LA, MY, MM, PH, TH, CN	0	ID, PH, TH	0	0	0	0	0	5	5	0	0	0	*.5
1006.30.50	-- Basmati rice	Kg	40	60	0	*	0	0	ID, LA, MY, MM, PH, TH, CN	0	ID, PH, TH	0	0	0	0	0	14.5	14.5	0	0	0	*.5
1006.30.60	-- Malys rice	Kg	40	60	0	*	0	0	ID, LA, MY, MM, PH, TH, CN	0	ID, PH, TH	0	0	0	0	0	14.5	14.5	0	0	0	*.5
1006.30.70	-- Other fragant rice	Kg	40	60	0	*	0	0	ID, LA, MY,	0	ID, PH, TH	0	0	0	0	0	14.5	14.5	0	0	0	*.5

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									MM, PH, TH, CN													
	-- Other:																					
1006.30.91	--- Parboiled rice	Kg	40	60	0	*	32	0	ID, LA, MY, MM, PH, TH, CN	0	ID, PH, TH	0	0	0	0	0	14.5	14.5	0	0	0	*.5
1006.30.99	--- Other	Kg	40	60	0	*	0	0	ID, LA, MY, MM, PH, TH, CN	0	ID, PH, TH	0	0	0	0	0	14.5	14.5	0	0	0	*.5
1006.40	- Broken rice:																					
1006.40.10	-- Of a kind used for animal feed	Kg	40	60	0	*	0	0	ID, LA, MY, MM, PH, TH, CN	0	ID, PH, TH	0	0	0	0	0	14.5	14.5	0	0	0	*.5
1006.40.90	-- Other	Kg	40	60	0	*	0	0	ID, LA, MY, MM, PH, TH, CN	0	ID, PH, TH	0	0	0	0	0	14.5	14.5	0	0	0	*.5
10.07	Grain sorghum.																					
1007.10.00	- Seed	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*
1007.90.00	- Other	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
10.08	Buckwheat, millet and canary seeds; other cereals.																					

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1008.10.00	- Buckwheat	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*.5
	- Millet:																					
1008.21.00	- - Seed	Kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
1008.29.00	- - Other	Kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*.5
1008.30.00	- Canary seeds	Kg	10	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*.5
1008.40.00	- Fonio (Digitaria spp.)	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*.5
1008.50.00	- Quinoa (Chenopodium quinoa)	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*.5
1008.60.00	- Triticale	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*.5
1008.90.00	- Other cereals	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*.5