

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.

Heading Subheading CODE	DESCRIPTION	Unit of quantity	WTO	Ordinary Tax	Special preferential import duties (Tax %)															VAT (%)
					ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	VN-EAEUFTA	CPTPP		
								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
10.01	Wheat and meslin.																			
	- Durum wheat:																			
1001.11.00	- - Seed	kg	5	7,5	0	2	5	0		0		0	0	0	0	0	0	0	0	*
1001.19.00	- - Other	kg	5	7,5	0	2	5	0		0		0	0	0	0	0	0	0	0	*,5
	- Other:																			
1001.91.00	- - Seed	kg	5	7,5	0	2	0	0		0		0	0	0	0	0	0	0	0	*
1001.99	- - Other																			
	- - - Fit for human consumption:																			
1001.99.11	- - - - Meslin	kg	5	7,5	0	*	0	0	CN	0	KN	0	0	0	0	0	0	0	0	*,5
1001.99.12	- - - - Wheat grain without husk	kg	5	7,5	0	2	5	0		0		0	0	0	0	0	0	0	0	*,5
1001.99.19	- - - - Other	kg	5	7,5	0	2	5	0		0		0	0	0	0	0	0	0	0	*,5
	- - - Other:																			

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1001.99.91	- - - Meslin	kg	5	7,5	0	*	5	0	CN	0	KH	0	0	0	0	0	0	0	0	*,5
1001.99.99	- - - Other	kg	5	7,5	0	*	5	0	CN	0	KH	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	*
1002.90.00	- Other	kg	0	5	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	*
1003.90.00	- Other	kg	0	5	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	*
1004.90.00	- Other	kg	0	5	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	*
1005.90	- Other:																			
1005.90.10	- - Popcorn	kg	30	45	0	*	15	0	ID, TH, CN	0	KR, TH	0	6	7,5	0	0	13,6	18	12	*,5
1005.90.90	- - Other	kg	5	7,5	0	2	3	0		0		0	0	0	0	0	0	3	3	*,5
10.06	Rice.																			
1006.10	- Rice in the husk (paddy or rough):																			
1006.10.10	- - Suitable for sowing	kg	0	5	5	0	0	0		0	ID, LA, MM, MY, KR, TH	0	0	0	0	0	0	0	0	*
1006.10.90	- - Other	kg	40	60	5	*	15	0		0	ID, LA, MM, MY, KR, TH	0	0	0	0	0	18,2	0	0	*,5
1006.20	- Husked (brown) rice:																			

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1006.20.10	- - Home Mali rice	kg	40	60	5	*	15	5		0	ID, LA, MM, MY, PH, KR, TH	0	8	10	0	0	0	0	0	*,5
1006.20.90	- - Other	kg	60	60	5	*	15	5		0	ID, LA, MM, MY, PH, KR, TH	0	8	10	0	0	18,2	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	*	40	0	ID, LA, MY, MM, PH, TH, CN	0	ID, LA, MM, MY, PH, KR, TH	0	8	10	0	0	0	0	0	*,5
1006.30.40	- - Thai Hom Mali rice	kg	40	60	0	*	40	0	ID, LA, MY, MM, PH, TH, CN	0	ID, LA, MM, MY, PH, KR, TH	0	8	10	0	0	0	0	0	*,5
	- - Other:																			
1006.30.91	- - - Parboiled rice	kg	40	60	0	*	40	0	ID, LA, MY, MM, PH, TH, CN	0	ID, LA, MM, MY, PH, KR, TH	0	9	12,5	0	0	0	0	0	*,5
1006.30.99	- - - Other	kg	40	60	0	*	15	0	ID, LA, MY, MM, PH, TH, CN	0	ID, LA, MM, MY, PH, KR, TH	0	8	10	0	0	0	0	0	*,5
1006.40	- Broken rice:																			
1006.40.10	- - Of a kind used for animal feed	kg	40	60	0	*	40	0	ID, LA, MY, MM, PH, TH, CN	0	ID, LA, MM, MY, PH, KR, TH	0	8	10	0	0	18,2	0	0	*,5
1006.40.90	- - Other	kg	40	60	0	*	40	0	ID, LA, MY, MM, PH, TH, CN	0	ID, LA, MM, MY, PH, KR, TH	0	8	10	0	0	0	0	0	*,5
10.07	Grain sorghum.																			
1007.10.00	- Seed	kg	5	7,5	0	2	5	0		0		0	0	0	0	0	0	0	0	*
1007.90.00	- Other	kg	5	7,5	0	2	5	0		0		0	0	0	0	0	0	0	0	*,5
10.08	Buckwheat, millet and canary																			

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	seeds; other cerals.																		
1008.10.00	- Buckwheat	kg	5	7,5	0	1	3	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	*
1008.29.00	- - Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*,5
1008.30.00	- Canary seeds	kg	10	15	0	3	4	0		0		0	0	0	0	0	6,6	5	*,5
1008.40.00	- Fonio (Digitaria spp.)	kg	5	7,5	0	2	5	0		0		0	0	0	0	0	3,3	2,5	*,5
1008.50.00	- Quinoa (Chenopodium quinoa)	kg	5	7,5	0	2	5	0		0		0	0	0	0	0	3,3	2,5	*,5
1008.60.00	- Triticale	kg	5	7,5	0	2	5	0		0		0	0	0	0	0	3,3	2,5	*,5
1008.90.00	- Other cereals	kg	5	7,5	0	2	5	0		0		0	0	0	0	0	3,3	2,5	*,5