

**Chapter 11**

**Products of the milling industry; malt; starches; inulin; wheat gluten**

**Notes**

1. This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
- (b) Prepared flours, groats, meals or starches of heading 19.01;
- (c) Corn flakes or other products of heading 19.04;
- (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
- (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 23.02. However, germ or cereals, whole, rolled, flaked or ground, is always classified in heading 11.04,

(B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 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 11.03 or 11.04.

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%	-

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HS CODE	DESCRIPTION	Unit of quantity	Import duties / Tax (%)																		VAT (%)	
			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									III		IV
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
<b>11.01</b>	<b>Wheat or meslin flour.</b>																					
	- Wheat flour:																					
1101.00.11	-- Fortified	kg	15	22.5	0	*	0	0	TH, CN	0	PH	0	0	0	0	0	0	0	0	0	0	10
1101.00.19	-- Other	kg	15	22.5	0	*	0	0	TH, CN	0	PH	0	0	0	0	0	0	0	0	0	0	10
1101.00.20	- Meslin flour	kg	15	22.5	0	*	0	0	TH, CN	0		0	0	0	0	0	2,5	2,5	0	0	0	10
<b>11.02</b>	<b>Cereal flours other than of wheat and meslins</b>																					
1102.20.00	- Maize (corn) flour	kg	15	22.5	0	*	0	0	CN	0	PH	0	0	0	0	0	2,5	2,5	0	0	0	10
1102.90	- Other:																					
1102.90.10	- Rice flour	kg	15	22.5	0	*	0	0	ID, CN	0	ID, KR	0	0	0	0	0	5,6	5,6	0	0	0	10
1102.90.20	- Rye flour	kg	15	22.5	0	6	0	0		0		0	0	0	0	0	5,6	5,6	0	0	0	10
1102.90.90	-- Other	kg	15	22.5	0	*	0	0	ID, CN	0	ID, KR	0	0	0	0	0	5,6	5,6	0	0	0	10
<b>11.03</b>	<b>Cereal groats, meal and pellets.</b>																					
	- Groats and meal:																					
1103.11.00	-- Of wheat	kg	20	30	0	*	0	0	CN	0		0	0	0	0	0	7,5	7,5	0	0	0	10
1103.13.00	-- Of maize (corn)	kg	10	15	0	0	0	0		0	PH, KR	0	0	0	0	0	3,7	3,7	0	0	0	10

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1103.19	-- Of other cereals:																					
1103.19.10	--- Of meslin	kg	20	30	0	*	0	0	CN	0	KR	0	0	1	0	0	7,5	7,5	0	0	0	10
1103.19.20	--- Of rice	kg	20	30	0	*	4	0	CN	0	PH, KR	0	0	0	0	0	7,5	7,5	0	0	0	10
1103.19.90	--- Other	kg	20	30	0	*	4	0	CN	0	KR	0	0	0	0	0	7,5	7,5	0	0	0	10
1103.20.00	- Pellets	kg	20	30	0	*	4	0	CN	0		0	0	0	0	0	7,5	7,5	0	0	0	10
<b>11.04</b>	<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b>																					
	- Rolled or flaked grains:																					
1104.12.00	-- Of oats	kg	15	22.5	0	6	0	0		0	KR	0	0	0	0	0	5,6	5,6	0	0	0	10
1104.19	-- Of other cereals:																					
1104.19.10	--- Of maize (corn)	kg	5	7.5	0	2	0	0		0	KR	0	0	0	0	0	1,8	1,8	0	0	0	10
1104.19.90	--- Other	kg	5	7.5	0	2	0	0		0	KR	0	0	0	0	0	1,8	1,8	0	0	0	10
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):																					
1104.22.00	-- Of oats	kg	15	22.5	0	6	0	0		0	KR	0	0	0	0	0	5,6	5,6	0	0	0	10
1104.23.00	-- Of maize (corn)	kg	5	7.5	0	0	0	0		0	PH, KR	0	0	0	0	0	1,8	1,8	0	0	0	10
1104.29	-- Of other cereals:																					
1104.29.20	--- Of barley	kg	15	22.5	0	6	0	0		0	KR	0	0	0	0	0	5,6	5,6	0	0	0	10
1104.29.90	--- Other	kg	5	7.5	0	2	0	0		0	KR	0	0	0	0	0	1,8	1,8	0	0	0	10
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	kg	15	22.5	0	6	0	0		0		0	0	0	0	0	5,6	5,6	0	0	0	10
<b>11.05</b>	<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>																					

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1105.10.00	- Flour, meal and powder	kg	30	45	0	12	0	0		0	KR	0	0	0	0	0	16,3	16,3	2,7	0	0	10
1105.20.00	- Flakes, granules and pellets	kg	30	45	0	12	6	0		0	KR	0	0	0	0	0	11,2	11,2	2,7	0	0	10
<b>11.06</b>	<b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.</b>																					
1106.10.00	- Of the dried leguminous vegetables of heading 07.13	kg	30	45	0	12	24	0		0		0	0	0	0	0	11,2	11,2	2,7	0	0	10
1106.20	- Of sago or of roots or tubers of heading 07.14:																					
1106.20.10	-- Of manioc (cassava)	kg	30	45	0	12	24	0		0	KH	0	0	0	0	0	11,2	11,2	2,7	0	0	10
1106.20.20	-- Of sago	kg	30	45	0	12	24	0		0	KH	0	0	0	0	0	11,2	11,2	2,7	0	0	10
1106.20.90	-- Other	kg	30	45	0	12	24	0		0	KH	0	0	0	0	0	11,2	11,2	2,7	0	0	10
1106.30.00	- Of the products of Chapter 8	kg	30	45	0	12	6	0		0		0	0	0	0	0	11,2	11,2	2,7	0	0	10
<b>11.07</b>	<b>Malt, whether or not roasted.</b>																					
1107.10.00	- Not roasted	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0,8	0,8	0	0	0	10
1107.20.00	- Roasted	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0,8	0,8	0	0	0	10
<b>11.08</b>	<b>Starches; inulin.</b>																					
	- Starches:																					
1108.11.00	-- Wheat starch	kg	15	22.5	0	6	24	0		0	KR	0	0	0	0	0	2,5	2,5	0	0	0	10
1108.12.00	-- Maize (corn) starch	kg	15	22.5	0	6	24	0	PH	0	MY, PH, KR	0	0	0	0	0	5,6	5,6	0	0	0	10
1108.13.00	-- Potato starch	kg	20	30	0	8	24	0		0	KR	0	0	0	0	0	10,9	10,9	0	0	0	10
1108.14.00	-- Manioc (cassava) starch	kg	20	30	0	8	16	0	PH	0	MY, PH, KR	0	0	0	0	0	7,5	7,5	0	0	0	10
1108.19	-- Other starches:																					
1108.19.10	--- Sago	kg	20	30	0	8	16	0		0	KR	0	0	0	0	0	7,5	7,5	0	0	0	10

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1108.19.90	- - - Other	kg	20	30	0	8	0	0		0	KR	0	0	0	0	0	7,5	7,5	0	0	0	10
1108.20.00	- Inulin	kg	20	30	0	8	0	0		0	KR	0	0	0	0	0	7,5	7,5	0	0	0	10
<b>1109.00.00</b>	<b>Wheat gluten, whether or not dried.</b>	kg	10	15	0	0	0	0		0		0	0	0	0	0	3,7	3,7	0	0	0	10