

## **10.03**

### **10.03 - Barley (+).**

1003.10 - Seed

1003.90 - Other

Barley has a fleshier grain than that of wheat. It is mainly used as livestock feed, for the manufacture of malt and, when polished or pearled, for the preparation of soups or cooked foods.

**Bracteiferous varieties of barley** differ from most other cereals in that their husks (or hulls) become fused to the grain kernel in the course of growth and therefore cannot be separated by simple threshing or winnowing. Barley grain of this kind, which is straw-yellow in colour and pointed at the ends, falls in the heading only if presented complete with husk (or hull). When this husk or hull has been removed bracteiferous barley grains are **excluded (heading 11.04)**; this removal requires a milling process which sometimes also removes part of the pericarp.

The variety of barley which in its natural state has no husk or hull, remains in this heading provided it has not undergone any process other than threshing or winnowing.

The heading **does not include :**

- (a) Sprouted barley (malt), nor roasted malt (see Explanatory Note to **heading 11.07**).
- (b) Roasted barley (coffee substitutes) (**heading 21.01**).
- (c) Malt sprouts separated from the malted grain during the kilning process and other brewing wastes (dregs of cereals, hops, etc.) (**heading 23.03**).

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#### **Subheading Explanatory Note.**

#### **Subheading 1003.10**

For the purposes of subheading 1003.10, the term “seed” covers only barley regarded by the competent national authorities as being for sowing.