

23.02 - Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.

2302.10 - Of maize (corn)

2302.30 - Of wheat

2302.40 - Of other cereals

2302.50 - Of leguminous plants

This heading covers :

- (A) **Bran, sharps and other residues from the milling of cereal grains.** This category essentially comprises by-products from the milling of wheat, rye, barley, oats, maize (corn), rice, grain sorghum or buckwheat, which do not comply with the requirements of Note 2 (A) to Chapter 11 as regards starch content and ash content.

These are, in particular :

- (1) Bran consisting of the outer skins of cereal grains with a small proportion of the adhering endosperm and a little flour.
- (2) Sharps (or middlings), obtained from ground cereals as a by-product in the manufacture of flour and consisting largely of the finer portions of the skins left after screening and sieving and of a little flour.

- (B) **Residues from the sifting or other working of cereal grains.** Sifting residues, obtained during pre-milling operations, consist essentially of :

- grains of the basic cereal, smaller, mis-shapen, broken or crumbled;
- seeds of various stray plants mixed with the basic cereal;
- fragments of leaves, stalks, minerals, etc.

This category further includes :

- (1) Residues from the cleaning of silos, ships' holds, etc., which have much the same composition as the above.
- (2) The pericarp removed from the rice grain during the bleaching operation.
- (3) Residues resulting from hulling, rolling, flaking, pearling, slicing or kibbling of cereal grain.

- (C) **Residues and waste of a similar kind resulting from the grinding or other working of leguminous plants.**

The heading also covers the above products in the form of pellets (see the General Explanatory Note to this Chapter).

The heading also covers whole maize (corn) cobs ground with or without their husks, not fulfilling the criteria as to starch content and ash content provided for products from the milling of maize (corn) in Note 2 (A) to Chapter 11.

23.02

Cereal husks, obtained from the threshing of cereals, are classified in **heading 12.13**.

The heading **does not include** oil-cake or other solid residues resulting from the extraction of vegetable fats or oils (**headings 23.04 to 23.06**).