

11.04

11.04 - 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.

- Rolled or flaked grains :

1104.12 - - Of oats

1104.19 - - Of other cereals

- Other worked grains (for example, hulled, pearled, sliced or kibbled) :

1104.22 - - Of oats

1104.23 - - Of maize (corn)

1104.29 - - Of other cereals

1104.30 - Germ of cereals, whole, rolled, flaked or ground

This heading covers all unprepared milling products of cereals, **except** flours (**headings 11.01 and 11.02**), groats, meal and pellets (**heading 11.03**), and residues (**heading 23.02**). As regards the distinction to be made between the products of this heading and the **exceptions** referred to, see Item (1) of the General Explanatory Note to the Chapter.

This heading covers :

(1) **Rolled or flaked grain** (e.g., barley or oats), obtained by crushing or rolling the whole grain (whether or not dehulled) or kibbled grain or the products described in Items (2) and (3) below and in Items (2) to (5) of the Explanatory Note to heading 10.06. In this process, the grain is usually steam-heated or rolled between heated rollers. Breakfast foods of the "corn flakes" type are cooked preparations ready for consumption and therefore fall, like similar cooked cereals, in **heading 19.04**.

(2) **Oats, buckwheat and millet** from which the husk but not the pericarp has been removed.

However, the heading **does not cover** oats which in their natural state have no husk or hull, provided they have not undergone any process other than threshing or winnowing (**heading 10.04**).

(3) **Grain which has been hulled or otherwise worked** to remove wholly or partly the pericarp (the skin beneath the husk). The floury kernel may then be visible. Grains of the bracteiferous varieties of barley are also classified in this heading if their husks (or hulls) have been removed. (The husks can be removed only by grinding since they adhere too firmly to the grain kernel to be separated by mere threshing or winnowing - see the Explanatory Note to heading 10.03).

(4) **Pearled grains** (principally barley), i.e., grain from which practically the whole pericarp has been removed; these are more rounded at the ends.

(5) **Kibbled grain**, i.e., grain (whether or not dehulled) cut or broken into fragments and differing from groats in that the fragments are coarser and more irregular.

- (6) **Germ of cereals**, separated from the grain in the first stage of milling, which leaves the germ whole or slightly flattened (rolled). In order to improve its keeping qualities, the germ may be partly defatted or heat treated. Depending on the use to which it is to be put, the germ is flaked or ground (coarsely or as flour) and vitamins may be added, e.g., to compensate for losses during the treatment.

Whole or rolled germ is generally used for the extraction of oil. Flaked or ground germ is used for foodstuffs (biscuits or other bakers' wares, dietetic preparations), animal feeds (manufacture of feed supplements) or in the manufacture of pharmaceutical preparations.

The residues resulting from the extraction of oil from cereal germ are to be classified in **heading 23.06**.

The heading also **excludes** :

- (a) Husked, semi-milled or wholly milled rice, whether or not polished, glazed, or parboiled, and broken rice (**heading 10.06**).
- (b) Bulgur wheat in the form of worked grains (**heading 19.04**).