

## **11.07**

### **11.07 - Malt, whether or not roasted.**

1107.10 - Not roasted

1107.20 - Roasted

Malt is germinated grain (most frequently barley), which is usually subsequently dried in hot-air kilns (malt-kilns).

It has faint wrinkles running from end to end and is brownish-yellow outside and white inside. It leaves tracing marks like chalk and, unlike non-malted grain, it usually floats on water and is also friable. Malt has a characteristic odour of cooked grain and a faintly sweetened flavour.

This heading covers whole malt, ground malt and malt flour. It also covers roasted malt (e.g., for colouring beers), but it **excludes** products which have undergone further processing, such as malt extract and food preparations of malt extract of **heading 19.01** and roasted malt put up as coffee substitutes (**heading 21.01**).