

Chapter 10

Cereals

Notes.

- 1.- (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
 - (B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
- 2.- Heading 10.05 does not cover sweet corn (Chapter 7).

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Subheading Note.

- 1.- The term “ durum wheat ” means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

GENERAL

This Chapter covers cereal grains only, whether or not presented in sheaves or in the ear. Grain obtained from cereals cut before maturity and still complete with husks is classified with ordinary grain. Fresh cereals (**other than** sweet corn of **Chapter 7**), whether or not suitable for use as vegetables, remain classified in this Chapter.

Rice remains classified in heading 10.06 even if it has been husked, milled, glazed, polished, parboiled, or broken, provided it has not been otherwise worked. Other grains are, however, **excluded** from the Chapter if they have been hulled or otherwise worked, for example, as described in heading 11.04 (see the corresponding Explanatory Note).