

**11.06 - Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.**

1106.10 - Of the dried leguminous vegetables of heading 07.13

1106.20 - Of sago or of roots or tubers of heading 07.14

1106.30 - Of the products of Chapter 8

**(A) Flour, meal and powder of the dried leguminous vegetables of heading 07.13.**

This heading includes the flour, meal and powder made from peas, beans or lentils; they are mainly used for prepared soups or purées.

The heading **does not cover** :

- (a) Non-defatted soya flour (**heading 12.08**).
- (b) Locust bean flour (**heading 12.12**).
- (c) Soups and broths (whether in liquid, solid or powder form), with a basis of vegetable flours or meals (**heading 21.04**).

**(B) Flour, meal and powder of sago or of roots or tubers of heading 07.14.**

These products are obtained by the simple grinding or grating of the pith of the sago palm or of the dried roots of the manioc, etc. Some of these products are often subjected to heat treatment in the course of manufacture to eliminate toxic substances; this treatment may entail pregelatinisation of the starch.

The heading **does not cover** starches obtained from these sources (it should be noted that the starch obtained from sago is sometimes called "sago flour"). These starches fall in **heading 11.08** and can be distinguished from the flours of this heading, because flours, unlike starches, do not crackle when rubbed between the fingers. Pelletised flour, meal and powder of sago or of roots or tubers of heading 07.14 are also excluded (**heading 07.14**).

**(C) Flour, meal and powder of the products of Chapter 8.**

The principal fruits or nuts of Chapter 8 which are made into flours, meals or powders are chestnuts, almonds, dates, bananas, coconuts and tamarinds.

The heading also includes flour, meal and powder of peel of fruits.

However, the heading **does not cover** tamarind powder in packings for retail sale for prophylactic or therapeutic purposes (**heading 30.04**).

Products of this heading may be improved by the addition of very small amounts of anti-oxidants or emulsifiers.

The heading also **excludes** :

- (a) Sago pith (**heading 07.14**).
- (b) Prepared foodstuffs known as tapioca (**heading 19.03**).