

11.01 - Wheat or meslin flour.

This heading covers wheat or meslin flour (i.e., the pulverised products obtained by milling the cereals of heading 10.01) which fulfil the requirements as to starch content and ash content set out in paragraph (A) of Chapter Note 2 (see General Explanatory Note) and comply with the criterion of passage through a standard sieve as required by paragraph (B) of that Note.

Flours of this heading may be improved by the addition of very small quantities of mineral phosphates, anti-oxidants, emulsifiers, vitamins or prepared baking powders (self-raising flour). Wheat flour may be further enriched by an addition of gluten, generally not exceeding 10 %.

The heading also covers "swelling" (pregelatinised) flours which have been heat treated to pregelatinise the starch. They are used for making preparations of heading 19.01, bakery improvers or animal feeds or in certain industries such as the textile or paper industries or in metallurgy (for the preparation of foundry core binders).

Flours which have been further processed or had other substances added with a view to their use as food preparations are **excluded** (generally **heading 19.01**).

The heading also **excludes** flours mixed with cocoa (**heading 18.06** if they contain 40 % or more by weight of cocoa calculated on a totally defatted basis, or **heading 19.01** if less).