

Harmonized Tariff Schedule of the United States Revision 10 (2026)

Annotated for Statistical Reporting Purposes

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

II
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Notes

1. This chapter does not cover:
 - (a) Roasted malt put up as coffee substitutes (heading 0901 or 2101);
 - (b) Prepared flours, groats, meals or starches of heading 1901;
 - (c) Corn flakes or other products of heading 1904;
 - (d) Vegetables, prepared or preserved, of heading 2001, 2004 or 2005;
 - (e) Pharmaceutical products (chapter 30); or
 - (f) Starches having the character of perfumery, cosmetic or toilet preparations (chapter 33).
2. (A) Products from the milling of the cereals listed in the table below fall within this chapter if they have, by weight on the dry product:
 - (a) A starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in column (2); and
 - (b) An ash content (after deduction of any added minerals) not exceeding that indicated in column (3).

Otherwise, they fall in heading 2302. However, germ of cereals, whole, rolled, flaked or ground is always classified in heading 1104.

- (B) Products falling within this chapter under the above provisions shall be classified in heading 1101 or 1102 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 1103 or 1104.

Cereal (1)	Starch content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of--	
			315 micrometers (microns) (4)	500 micrometers (microns) (5)
			Percent	Percent
Wheat and rye	45	2.5	80	-
Barley	45	3	80	-
Oats	45	5	80	-
Corn (maize) and grain sorghum	45	2	-	90
Rice	45	1.6	80	-
Buckwheat	45	4	80	-

3. For the purposes of heading 1103 the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which --
 - (a) In the case of corn (maize) products, at least 95 percent by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
 - (b) In the case of other cereal products, at least 95 percent by weight passes through a woven metal wirecloth sieve with an aperture of 1.25 mm.

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Additional U.S. Note

1. Notwithstanding the rates of duty set forth in this subchapter, mixtures of the products classifiable in headings 1101, 1102, 1103 or 1104 (except mixtures classifiable in subheading 1102.90.30) are dutiable as follows:

column 1 (general)-	12.8%
column 1 (special)-	Free (AU,CL,E,IL,P,SG)
column 2-	20%

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
1101.00.00		Wheat or meslin flour.....		0.7¢/kg ^{1/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	2.3¢/kg
	10	Hard spring wheat.....	kg			
	20	Durum wheat.....	kg			
	30	White winter wheat.....	kg			
		Other:				
	50	Certified organic.....	kg			
	60	Other.....	kg			
1102		Cereal flours other than of wheat or meslin:				
1102.20.00	00	Corn (maize) flour.....	kg	0.3¢/kg ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	1.1¢/kg
		Other:				
1102.90						
1102.90.20	00	Buckwheat flour.....	kg	Free ^{1/}		1.1¢/kg
1102.90.25	00	Rice flour.....	kg	0.09¢/kg ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	1.4¢/kg
1102.90.27	00	Rye flour.....	kg	0.23¢/kg ^{1/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	1¢/kg
		Other:				
1102.90.30	00	Mixtures.....	kg	12.8% ^{1/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	20%
1102.90.60	00	Other.....	kg	9% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	20%

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
1103		Cereal groats, meal and pellets:				
1103.11.00		Groats and meal: Of wheat.....		0.5¢/kg ^{1/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	2.3¢/kg
	20	Semolina.....	kg			
	40	Other.....	kg			
1103.13.00		Of corn (maize).....		0.3¢/kg ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	1.1¢/kg
	20	Cornmeal.....	kg			
	60	Other.....	kg			
1103.19		Of other cereals:				
1103.19.12	00	Of oats.....	kg.....	0.8¢/kg ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	1.8¢/kg
1103.19.14	00	Of rice.....	kg.....	0.09¢/kg ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	1.4¢/kg
1103.19.90	00	Of other cereals.....	kg.....	9% ^{1/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	20%
1103.20.00		Pellets.....		Free ^{1/}		10%
	10	Of wheat.....	kg			
	90	Of other cereals.....	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
1104		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground:				
1104.12.00		Rolled or flaked grains:				
		Of oats.....	kg.....	1.2¢/kg ¹	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	1.8¢/kg
	10	Certified organic.....	kg			
	90	Other.....	kg			
1104.19		Of other cereals:				
1104.19.10	00	Of barley.....	kg.....	2¢/kg ¹	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	4.4¢/kg
1104.19.90	00	Other.....	kg.....	0.45¢/kg ¹	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	1¢/kg
		Other worked grains (for example, hulled, pearled, sliced or kibbled):				
1104.22.00	00	Of oats.....	kg.....	0.5% ¹	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	11%
1104.23.00	00	Of corn (maize).....	kg.....	0.45¢/kg ¹	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	1¢/kg
1104.29		Of other cereals:				
1104.29.10	00	Of barley.....	kg.....	1.2% ¹	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	17%
1104.29.90	00	Other.....	kg.....	2.7% ¹	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	20%
1104.30.00	00	Germ of cereals, whole, rolled, flaked or ground.....	kg.....	4.5% ¹	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	20%
1105		Flour, meal, powder, flakes, granules and pellets of potatoes:				
1105.10.00	00	Flour, meal and powder.....	kg.....	1.7¢/kg ¹	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	5.5¢/kg
1105.20.00	00	Flakes, granules and pellets.....	kg.....	1.3¢/kg ¹	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	6.1¢/kg

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
1106		Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of chapter 8:				
1106.10.00	00	Of the dried leguminous vegetables of heading 0713.....	kg.....	8.3% ^{1/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	35%
1106.20		Of sago or of roots or tubers of heading 0714:				
1106.20.10	00	Of Chinese water chestnuts.....	kg.....	8.3% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	35%
1106.20.90	00	Other.....	kg.....	Free ^{1/}		Free
1106.30		Of the products of chapter 8:				
1106.30.20	00	Banana and plantain.....	kg.....	2.8% ^{1/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	20%
1106.30.40	00	Other.....	kg.....	9.6% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	20%
1107		Malt, whether or not roasted:				
1107.10.00	00	Not roasted.....	kg.....	0.3¢/kg ^{1/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	0.88¢/kg
1107.20.00	00	Roasted.....	kg.....	0.42¢/kg ^{1/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	0.88¢/kg

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty				
				1		2		
				General	Special			
1108		Starches; inulin:						
1108.11.00		Starches:						
		Wheat starch.....		0.54¢/kg ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	3.3¢/kg		
	10	For food use.....	kg					
	90	Other.....	kg					
1108.12.00		Corn (maize) starch.....		0.54¢/kg ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	3.3¢/kg		
	10	For food use.....	kg					
	90	Other.....	kg					
1108.13.00		Potato starch.....		0.56¢/kg ^{1/}	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	5.5¢/kg		
	10	For human consumption.....	kg					
	90	Other.....	kg					
1108.14.00	00	Cassava (manioc) starch.....	kg	Free ^{1/}		Free		
1108.19.00		Other starches.....		Free ^{1/}		Free		
	10	Cereal starches for non-food use.....	kg					
	90	Other.....	kg					
1108.20.00	00	Inulin.....	kg	2.6% ^{1/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	50%		
1109.00		Wheat gluten, whether or not dried:						
1109.00.10	00	To be used as animal feed.....	kg	1.8% ^{1/}			Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	20%
1109.00.90		Other.....	kg	6.8% ^{1/}				
	10	Certified organic.....	kg					
	20	Other.....	kg					

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1/ See 9903.88.03.