

This guidance refers to chapters and headings in the [UK Integrated Online Tariff](#). If you're importing goods into Northern Ireland, or if this guidance does not include your item, read the last section 'More information'.

Rice is classified in heading 1006 if it has been:

- husked
- milled
- glazed
- polished
- parboiled
- broken

This is provided the rice has not been otherwise worked, and is in an uncooked and unprocessed state.

Rice is generally classified according to the size of the grain and also the length to width ratio of the grain size. To calculate this, divide the average length of the grain by the average width.

Basmati is a variety of long grain rice that is aromatic, fragrant and slender, and non-glutinous. When cooked it swells only lengthwise. Basmati rice can be either white or brown.

The approved varieties of Basmati rice are:

- Basmati 370
- Basmati 386 — India
- Type-3 — Dehradun India
- Taraori Basmati — HBC-19 India
- Basmati 217 — India
- Ranbir Basmati — India
- Kernel — Basmati Pakistan
- Pusa Basmati and super Basmati

#### Rice in the husk — paddy or rough rice

This is rice which has retained its husk after threshing, with the rice grains still tightly enveloped by the husk — classification under subheading 1006 10.

Round grain rice has grains of a length not exceeding 5.2 millimetres (mm) and of a length to width ratio of less than 2 — classification under subheading 1006 10 30.

Medium grain rice has grains of a length exceeding 5.2mm but not exceeding 6.0mm and of a length to width ratio of less than 3 — classification under subheading 1006 10 50.

Long grain rice has grains of a length exceeding 6.0mm — classification under subheadings:

- 1006 10 71
- 1006 10 79

Paddy rice has retained its husk after threshing — classification under subheadings:

- 1006 10 30
- 1006 10 50
- 1006 10 71
- 1006 10 79
- 1006 10 90

#### Husked rice — brown

This is rice in which only the husk has been removed, although it is still enclosed in the pericarp. It is unpolished rice, which has been milled to remove the hull from the kernel but retains the rice bran layer and the germ. Husked rice mostly contains a small amount of paddy — classification under subheading 1006 20.

Examples of husked rice are:

- brown rice
- cargo rice
- loonzain
- riso sbramato

They're classified under various subheadings between 1006 20 11 and 1006 20 99.

Round grain rice has grains of a length not exceeding 5.2mm and of a length to width ratio of less than 2 — classification under subheadings:

- 1006 20 11
- 1006 20 92

Medium grain rice has grains of a length exceeding 5.2mm but not exceeding 6.0mm and of a length to width ratio of less than 3 — classification under subheadings:

- 1006 20 13
- 1006 20 94

Long grain rice which has grains of a length exceeding 6.0mm — classification under subheadings:

- 1006 20 15
- 1006 20 17
- 1006 20 96
- 1006 20 98

#### Semi-milled or wholly milled rice, whether or not polished or glazed

Semi-milled rice consists of rice from which the husk, part of the germ and the whole or part of the outer layers of the pericarp, but not the inner layers, have been removed — classification under subheading 1006 30.

Semi-milled rice is classified under various subheadings between 1006 30 21 and 1006 30 49.

Wholly milled rice (bleached rice) consists of whole rice from which the pericarp has been completely removed. It can also be polished and subsequently glazed in order to improve its appearance. Glazing consists of coating the grains with a mixture of glucose and talcum.

Also included is 'Camolino' rice, which consists of milled rice coated with a film of oil — classification under subheading 1006 30.

Wholly milled rice is classified under various subheadings between 1006 30 61 and 1006 30 99.

Round grain rice has grains of a length not exceeding 5.2mm and of a length to width ratio of less than 2 — classification under subheadings:

- 1006 30 21
- 1006 30 42
- 1006 30 61
- 1006 30 92

Medium grain rice has grains of a length exceeding 5.2mm but not exceeding 6.0mm and of a length to width ratio of less than 3 — classification under subheadings:

- 1006 30 23
- 1006 30 44
- 1006 30 63
- 1006 30 94

Long grain rice has grains of a length exceeding 6.0mm — classification under subheadings:

- 1006 30 25
- 1006 30 27
- 1006 30 46
- 1006 30 48
- 1006 30 65
- 1006 30 67
- 1006 30 96
- 1006 30 98

#### Broken rice

Broken rice is damaged white rice, broken during processing. During the milling process grain fragments, the length of which does not exceed three-quarters of the average length of the whole grain, are separated from the white rice which retains its shape — classification under subheading 1006 40.

#### Parboiled rice

While still in the husk and before processes such as husking and milling are carried out, the rice will have been soaked in hot water or steamed and dried. The processes carried out will only modify the grain structure to a minor extent and it is not classed as cooked rice. It is usually puffed in appearance — classification under subheadings:

- 1006 20
- 1006 30

#### Items excluded from heading 1006

Products obtained from the milling of rice — classification under chapter 11.

The following products are classified under heading 1904:

- rice which has been submitted to a treatment which has considerably modified the grain structure — pre-cooked rice consisting of worked grains fully or partially cooked and then dehydrated
- cooked rice dishes
- 'puffed' rice obtained by a swelling process, which is ready to eat

Cooked rice dishes containing more than 20% of any kind of meat, fish, crustacean or mollusc — calculated as a percentage of the whole dish — classification under chapter 16 as a preparation of the meat, fish, crustacean or mollusc.