

CHAPTER 19
PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

NOTES

1. This Chapter does not cover:

(a) Except in the case of stuffed products of heading No. 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No. 23.09); or

(c) Medicaments and other products of Chapter 30.

2. For the purpose of heading No. 19.01, the terms "flour" and "meal" mean:

(a) Cereal flour and meal of Chapter 11 and

(b) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading No. 07.12), of potatoes (heading No. 11.05) or of dried leguminous vegetables (heading No. 11.06).

3. Heading No 19.04 does not cover preparations containing more than 8% by weight of cocoa powder or coated with chocolate or other food preparations containing cocoa of heading No. 18.06 (heading No. 18.06).

4. For the purposes of heading No. 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
19.01	Malt extract; food preparations of flour, etc , nes		
1901.1000.00	preparations for infant use, put up for retail sale		10
1901.2000.00	.05		10
1901.9000.91	Other fat filled milk		5
1901.9000.92	Other malted beverage powder in bulk not less than 25kg		10
1901.9000.99	Other, including malted beverage in retail pack		20
19.02	Pasta, such as spaghetti, macaroni, noodles, lasagne, etc; couscous		
1902.1100.00	Uncooked pasta containing eggs not stuffed or otherwise prepared		20
1902.1900.00	Other uncooked pasta, not stuffed or containing eggs		20
1902.2000.00	Stuffed pasta, whether or not cooked or otherwise prepared		20
1902.3000.00	Other pasta		20
1902.4000.00	Couscous		20
19.03	Tapioca and substitutes prepared from starch in flakes, grains, etc		
1903.0000.00	Tapioca and substitutes prepared from starch in flakes, grains, pearls, siftings etc		20
19.04	Prepared foods of swollen or roasted cereals, etc		
1904.1000.00	Prepared foods obtained by the swelling or roasting of cereals or other cereal products		20
1904.2000.21	Oat meal in bulk not less than 25kg		10
1904.2000.29	Other, including oat meal in retail pack		20
1904.3000.00	Bulgur wheat		20
1904.9000.00	Other prepared foods obtained by the swelling or roasting of cereals/cereal products		20

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
19.05	Bread, pastry, cakes, etc; communion wafers, rice paper, etc		
1905.1000.00	Crispbread whether or not containing cocoa		20
1905.2000.00	Gingerbread and the like whether or not containing cocoa		20
1905.3100.00	Sweet biscuits whether or not containing cocoa		20
1905.3200.00	Waffles and waffers		20
1905.4000.00	Rusks, toasted bread and similar toasted products whether or not containing cocoa		20
1905.9000.00	Other sweet biscuits, waffles and waffers		20