

CHAPTER - 19

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

1. This Chapter does not cover :
 - (a) except in the case of stuffed products of heading 1902, 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 (Ch.16);
 - (b) biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 2309); or
 - [c] medicaments or other products of Chapter 30

2. For the purpose of heading 1901:
 - (a) The term “groats” means cereal groats of Chapter 11;
 - (b) The terms “Flour” and meal means :
 - (1) Cereal Flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).

3. Heading 1904 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defated basis or coated with chocolate or other food preparations containing cocoa of heading 1806 (heading 1806).

4. For the purposes of heading 1904, 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.

TARIFF ITEM	DESCRIPTION OF GOODS	UNITS	CUSTOMS DUTY	
			STD.	PREF.
1	2	3	4	5
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included.			
1901 10	- <i>Preparations for infant use, put up for retail sale:</i>			
1901 10 10	--- Malted milk (including powder)	-	50%	-
1901 10 90	--- Other	-	50%	-
1901 20 00	- Mixes and dough for the preparation of bakers' wares of heading 1905	-	30%	-
1901 90	- <i>Other:</i>			

1901 90 10	---	Malt extract	-	30%	-
1901 90 90	---	Other	-	30%	-
1902		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			
	-	<i>Uncooked pasta, not stuffed or otherwise prepared:</i>			
1902 11 00	--	Containing eggs	-	30%	-
1902 19 00	--	Other	-	30%	-
	-	<i>Stuffed pasta, whether or not cooked or otherwise prepared;</i>			
1902 20 10	---	Cooked	-	30%	-
1902 20 90	---	Other	-	30%	-
	-	<i>Other Pasta:</i>			
1902 30 10	---	Dried	-	30%	-
1902 30 90	---	Other	-	30%	-
	-	<i>Couscous:</i>			
1902 40 10	---	Unprepared	-	30%	-
1902 40 90	---	Other	-	30%	-
1903 00 00		Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	-	30%	-
1904		Prepared foods obtained by the			

		swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.			
1904 10	-	<i>Prepared foods obtained by the swelling or roasting of cereals or cereal products:</i>			
1904 10 10	---	Corn flakes	-	30%	-
1904 10 20	---	Paws, Mudi and the like	-	30%	-
1904 10 30	---	Bulgar wheat	-	30%	-
1904 10 90	---	Other	-	30%	-
1904 20 00	-	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	-	30%	-
1904 30 00	-	Bulgur wheat	-	30%	-
1904 90 00	-	Other	-	30%	-
1905		Bread, pastry, cakes, biscuits and other bakers wares, whether or not containing cocoa; communion			

		wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
1905 10 00	-	Crispbread	-	30%	-
1905 20 00	-	Gingerbread and the like	-	30%	-
		<i>Sweet biscuits; waffles and wafers:</i>			
1905 31	--	<i>Sweet biscuits:</i>			
	---	<i>Communion wafers:</i>			
1905 31 11		Coated with chocolate or containing chocolate	-	45%	-
1905 31 19		Other	-	45%	-
1905 31 90		Other	-	45%	-
1905 32	--	<i>Waffles and wafers:</i>			
	----	<i>Communion wafers:</i>			
1905 32 11		Coated with chocolate or containing chocolate	-	45%	-
1905 32 19	----	Other	-	45%	-
1905 32 90	---	Other	-	45%	-
1905 40 00	-	Rusks toasted bread and similar toasted products	-	30%	-
1905 90	-	<i>Other:</i>			
1905 90 10	---	Pastries and Cakes	-	30%	-
1905 90 20	---	Biscuits not elsewhere specified or included		30%	-
1905 90 30	---	Extruded or expanded products, savoury or salted		30%	-
1905 90 40	---	Papad	-	30%	-
1905 90 90	---	Other	-	30%	-