

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 19.02, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, 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 23.09); or
- (c) Medicaments or other products of Chapter 30.

2.- For the purposes of heading 19.01 :

- (a) The term "groats" means cereal groats of Chapter 11;
- (b) The terms "flour" and "meal" mean :
 - (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 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

3.- Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

4.- For the purposes of heading 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	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
19.01		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 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted					

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		basis, not elsewhere specified or included.					
	1901.10.00.00	- Preparations suitable for infant or young children , put up for retail sale	kg	5	0	0	0
	1901.20.00.00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	kg	10	7.5	0	0
		- Other:					
	1901.90.10.00	-- Preparations of milk containing vegetable fats and oils, powdered or granular, in packings exceeding 25 kg	kg	5	7.5	0	0
	1901.90.20.00	-- Preparations of milk containing vegetable fats and oils, powdered or granular, in packings exceeding 12.5 kg but not exceeding 25 kg	kg	5	7.5	0	0
	1901.90.30.00	-- Malt extract	kg	5	7.5	25	0
	1901.90.40.00	-- Malted beverage powder in bulk of not less than 25 kg	kg	10	7.5	0	0
		-- Other:					
	1901.90.91.00	--- Food preparation of cassava product of heading 11.06 (including "Gari" but excluding products of heading 19.03)	kg	20	0	0	0
	1901.90.99.00	--- Other	kg	20	0	0	0
19.02		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.					
		- Uncooked pasta, not stuffed or otherwise prepared :					
	1902.11.00.00	-- Containing eggs	kg	20	7.5	0	0
	1902.19.00.00	-- Other	kg	20	7.5	0	0
	1902.20.00.00	- Stuffed pasta, whether or not cooked or otherwise prepared	kg	20	7.5	0	0
	1902.30.00.00	- Other pasta	kg	20	7.5	0	0
	1902.40.00.00	- Couscous	kg	20	7.5	0	0
19.03	1903.00.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	kg	20	0		0
19.04		Prepared foods obtained by the swelling or roasting of cereals or					

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		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.					
	1904.10.00.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	kg	20	0		0
		- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:					
	1904.20.10.00	-- Oat meal in packings of not less than 25 kg	kg	20	7.5		0
	1904.20.90.00	-- Other	kg	20	7.5		0
	1904.30.00.00	- Bulgur wheat	kg	20	7.5		0
	1904.90.00.00	- Other	kg	20	7.5		0
19.05		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.					
	1905.10.00.00	- Crispbread	kg	20	7.5		0
	1905.20.00.00	- Gingerbread and the like	kg	20	7.5		0
		- Sweet biscuits; waffles and wafers :					
	1905.31.00.00	-- Sweet biscuits	kg	35	7.5		0
	1905.32.00.00	-- Waffles and wafers	kg	35	7.5		0
	1905.40.00.00	- Rusks, toasted bread and similar toasted products	kg	35	7.5		0
	1905.90.00.00	- Other	kg	35	0		0