

Chapter 19

**Preparations of cereals, flour, starch or milk;
pastry cooks' 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 per cent 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 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	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
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 basis, not elsewhere specified or included.			
	1901.10.00	- Preparations suitable for infants or young children, put up for retail sale	kg	25%	Free
	1901.20.00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	kg	25%	Free
		- Other			
		--- Food preparations of goods of headings 04.01 to 04.04 imported in bulk			
	1901.90.11	---- Filled milk powder imported by Industrial IRC holder VAT compliant milk products manufacturing industries	kg	25%	Free
	1901.90.19	---- Other	kg	25%	Free
	1901.90.20	--- Dry mixed ingredients of food preparations in bulk imported by Industrial IRC holder VAT compliant food processing industries	kg	25%	Free
	1901.90.30	--- Preparations for infant or young children in bulk imported by Industrial IRC holder VAT compliant food industry	kg	25%	Free
	1901.90.40	--- Nutritional supplement for pregnant women and breast-feeding mothers, put up for retail sale	kg	25%	Free

	1901.90.50	--- Nutritional supplement for pregnant women and breast-feeding mothers imported in bulk by Industrial IRC holder VAT compliant food processing industries	kg	25%	Free
		--- Other			
	1901.90.91	---- Imported in bulk by Industrial IRC holder VAT compliant food processing industries	kg	25%	Free
	1901.90.99	---- Other	kg	25%	Free
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	-- Containing eggs	kg	25%	Free
	1902.19.00	-- Other	kg	25%	Free
	1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	kg	25%	Free
	1902.30.00	- Other pasta	kg	25%	Free
	1902.40.00	- Couscous	kg	25%	Free
19.03	1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	kg	10%	Free
19.04		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, grouts and meal), precooked, or otherwise prepared, not elsewhere specified or included.			
	1904.10.00	- Prepared food obtained by the swelling or roasting of cereals or cereal products	kg	25%	Free
	1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg	25%	Free
	1904.30.00	- Bulgur wheat	kg	25%	Free
	1904.90.00	- Other	kg	25%	Free
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	- Crisp bread	kg	25%	Free
	1905.20.00	- Gingerbread and the like	kg	25%	Free
		- Sweet biscuits; waffles and wafers			
	1905.31.00	-- Sweet biscuits	kg	25%	Free
	1905.32.00	-- Waffles and wafers	kg	25%	Free
	1905.40.00	- Rusks, toasted bread and similar toasted products	kg	25%	Free
	1905.90.00	- Other	kg	25%	Free