

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, 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 cereals 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.

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
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	Free	kg	098.93
1091.20	00		- Mixes and doughs for the preparation of bakers' wares of heading 19.05:			
1901.20	10		- - - Cake mix in retail packages not exceeding 2 kg.	15%	kg	048.51
1901.20	90		- - - Other	5%	kg	048.59
1901.90	00		- Other:			
1901.90	10		- - - Malt extract	5%	kg	098.941
1901.90	20		- - - Preparations of malt extract	20%	kg	098.942
1901.90	90		- - - Other	20%	kg	098.949
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.			
1902.10			- Uncooked pasta, not stuffed or otherwise prepared:			
1902.11	00		- - Containing eggs	20%	kg	048.31
1902.19	00		- - Other	20%	kg	098.39
1902.20	00		- Stuffed pasta, whether or not cooked or otherwise prepared	20%	kg	098.911
1902.30	00		- Other pasta	20%	kg	098.912
1902.40	00		- Couscous	20%	kg	098.913
1903.00	00		Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	15%	kg	056.45
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 of other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.			

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
1904.10	00		- Prepared foods obtained by the swelling or roasting of cereals or cereal products	20%	kg	048.111
1904.20	00		- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	20%	kg	048.112
1904.30	00		- Bulgur wheat	20%	kg	048.113
1904.90	00		- Other	20%	kg	048.12
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		- Crispbread	20%	kg	048.411
1905.20	00		- Gingerbread and the like	20%	kg	048.421
1905.30			- Sweet biscuits; waffles and wafers:			
1905.31	00		- - Sweet biscuits	20%	kg	048.425
1905.32	00		- - Waffles and wafers:			
1905.32	10		- - - Communion wafers, empty cachets of a kind suitable for pharmaceutical use	Free	kg	048.426
1905.32	20		- - - Sealing wafers, rice paper and similar products	Free	kg	048.427
1905.32	90		- - - Other	20%	kg	048.428
1905.40	00		- Rusks, toasted bread and similar toasted products	20%	kg	048.412
1905.90	00		- Other:			
1905.90	10		- - - Biscuits, unsweetened	20%	kg	048.491
1905.90	20		- - - Ice cream cones	20%	kg	048.492
1905.90	90		- - - Other	20%	kg	048.499