

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 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 No. 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 NO	H.S CODE	DESCRIPTION	UNIT	DUTY RATE
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.		
		- Preparations for infant use, put up for retail sale:		
	19 01 10 10	- - - Infants food based on milk or malted milk prepared as substitutes of mother milk, not containing cocoa		Free

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	19 01 10 20	- - - Infants food based on milk or malted milk prepared as substitutes of mother milk, containing less than 5% by weight of cocoa		Free
	19 01 10 90	- - - Other		Free
		- Mixes and doughs for the preparation of bakers' wares of heading 19.05:		
	19 01 20 10	- - - Mixes of cereal flour with fruit flour containing added cocoa powder	Value	5%
	19 01 20 20	- - - Ready-mixed doughs consisting essentially of cereal flour with sugar , fat, eggs or fruit	Value	5%
	19 01 20 90	- - - Other	Value	5%
		- Other:		
	19 01 90 10	- - - Racahout	Value	5%
	19 01 90 20	- - - Malted milk	Value	5%
	19 01 90 30	- - - Powder for making ice cream	Value	5%
	19 01 90 90	- - - Other	Value	5%
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:		
		- - Containing eggs:		
	19 02 11 10	- - - Macaroni, vermicelli and the like such as spaghetti , cannelloni or pasta, in shape of shells, stars, letters and the like	Value	5%
	19 02 11 20	- - - Edible pastas, frozen	Value	5%
	19 02 11 30	- - - Chips of potato flour, macroni-shaped, not ready	Value	5%
	19 02 11 90	- - - Other	Value	5%
		- - Other:		
	19 02 19 10	- - - Macaroni , vermicelli and the like such as spaghetti , cannelloni or pasta , C36in shape of shells, stars , letters and the like	Value	5%
	19 02 19 20	- - - Food pastes, frozen	Value	5%
	19 02 19 30	- - - Chips of potato flour, macroni-shaped, not ready	Value	5%
	19 02 19 90	- - - Other	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
		- Stuffed pasta, whether or not cooked or otherwise prepared:		
	19 02 20 10	- - - Stuffed With meat	Value	5%
	19 02 20 20	- - - Stuffed With fish, custaceans and molluscs	Value	5%
	19 02 20 90	- - - Other	Value	5%
	19 02 30 00	- Other pasta	Value	5%
	19 02 40 00	- Couscous	Value	5%
19.03	19 03 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	Value	5%
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, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.		
		- Prepared foods obtained by the swelling or roasting of cereals or cereal products :		
	19 04 10 10	- - - Cantaining cocoa	Value	5%
		- - - Other:		
	19 04 10 91	- - - - Corn flakes and the like	Value	5%
	19 04 10 99	- - - - Other	Value	5%
		- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:		
		- - - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes :		
	19 04 20 11	- - - - Containing cocoa	Value	5%
	19 04 20 19	- - - - Other	Value	5%
		- - - Roasted cereal flakes or swelled cereals:		
	19 04 20 21	- - - - containing cocoa	Value	5%
	19 04 20 29	- - - - Other	Value	5%
		- Bulgur wheat:		
	19 04 30 10	- - - containing cocoa	Value	5%
	19 04 30 90	- - - Other	Value	5%
		- Other:		

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	19 04 90 10	- - - containing cocoa	Value	5%
	19 04 90 90	- - - Other	Value	5%
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.		
	19 05 10 00	- Crispbread	Value	5%
	19 05 20 00	- Gingerbread and the like	Value	5%
		- Sweet biscuits; waffles and wafers:		
	19 05 31 00	- - Sweet biscuits	Value	5%
	19 05 32 00	- - Waffles and wafers	Value	5%
		- Rusks, toasted bread and similar toasted products:		
	19 05 40 10	- - - Rusks	Value	5%
	19 05 40 90	- - - Other	Value	5%
		- Other:		
	19 05 90 10	- - - Ordinary bread of any kind	Value	5%
	19 05 90 20	- - - Gluten bread, for diabetics	Value	5%
	19 05 90 30	- - - pastry (except waffles and wafers) including pizzas	Value	5%
	19 05 90 40	- - - Eastern sweetmeats (kunafah, baklawah and the like)	Value	5%
	19 05 90 50	- - - Cake (gateau) and the like	Value	5%
	19 05 90 60	- - - Empty cachets of a kind suitable for pharmaceutical use	Value	5%
	19 05 90 70	- - - sealing wafers	Value	5%
	19 05 90 80	- - - Crispy savoury food products (for example, pop corn, chips and the like), ready for immediate consumption	Value	5%
		- - - Other:		
	19 05 90 91	- - - - Unleavened bread	Value	5%
	19 05 90 92	- - - - Pretzels bread	Value	5%
	19 05 90 93	- - - - Ordinary biscuits, whether or not salted	Value	5%
	19 05 90 99	- - - - Other	Value	5%