

**19.01 Section IV**

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)

**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 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.

**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	- Preparations for infant use, put up for retail sale:	
1901.10.10	-- Of malt extract	KGM
1901.10.20	-- Of goods of headings 04.01 to 04.04	KGM
1901.10.30	-- Of soya-bean powder	KGM
	-- Other:	
1901.10.91	--- Medical foods	KGM
1901.10.99	--- Other	KGM
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:	
1901.20.10	-- Of flour, groats, meal, starch or malt extract, not containing cocoa	KGM
1901.20.20	-- Of flour, groats, meal, starch or malt extract, containing cocoa	KGM
1901.20.30	-- Other, not containing cocoa	KGM

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
	1901.20.40	-- Other, containing cocoa	KGM			
	1901.90	- Other:				
		-- Preparations for infant use, not put up for retail sale:				
	1901.90.11	--- Medical foods	KGM			
	1901.90.19	--- Other	KGM			
	1901.90.20	-- Malt extract	KGM			
		-- Other, of goods of heading 04.01 to 04.04:				
	1901.90.31	--- Filled milk	KGM			
	1901.90.32	--- Other, containing cocoa powder	KGM			
	1901.90.39	--- Other	KGM			
		-- Other soya-based preparations:				
	1901.90.41	--- In powder form	KGM			
	1901.90.49	--- In other forms	KGM			
		-- Other:				
	1901.90.91	--- Medical foods	KGM			
	1901.90.99	--- Other	KGM			
<b>19.02</b>		<b>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.</b>				
		- Uncooked pasta, not stuffed or otherwise prepared:				
	1902.11.00	-- Containing eggs	KGM			
	1902.19	-- Other:				
	1902.19.20	--- Rice vermicelli (bee hoon)	KGM			
	1902.19.30	--- Transparent vermicelli	KGM			
	1902.19.40	--- Noodles	KGM			
	1902.19.90	--- Other	KGM			
	1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:				
	1902.20.10	-- Stuffed with meat or meat offal	KGM			
	1902.20.30	-- Stuffed with fish, crustaceans or molluscs	KGM			
	1902.20.90	-- Other	KGM			
	1902.30	- Other pasta:				
	1902.30.20	-- Instant rice vermicelli	KGM			
	1902.30.30	-- Transparent vermicelli	KGM			
	1902.30.40	-- Other instant noodles	KGM			
	1902.30.90	-- Other	KGM			
	1902.40.00	- Couscous	KGM			
<b>19.03</b>	1903.00.00	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>	KGM			

**19.03 – 19.05 Section IV**

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>19.04</b>		<b>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.</b>				
	1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:				
	1904.10.10	-- Containing cocoa	KGM			
	1904.10.90	-- Other	KGM			
	1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:				
	1904.20.10	-- Prepared foods obtained from unroasted cereal flakes	KGM			
	1904.20.90	-- Other	KGM			
	1904.30.00	- Bulgur wheat	KGM			
	1904.90	- Other:				
	1904.90.10	-- Rice preparations, including pre-cooked rice	KGM			
	1904.90.90	-- Other	KGM			
<b>19.05</b>		<b>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.</b>				
	1905.10.00	- Crispbread	KGM			
	1905.20.00	- Gingerbread and the like	KGM			
		- Sweet biscuits; waffles and wafers:				
	1905.31	-- Sweet biscuits:				
	1905.31.10	--- Not containing cocoa	KGM			
	1905.31.20	--- Containing cocoa	KGM			
	1905.32.00	-- Waffles and wafers	KGM			
	1905.40	- Rusks, toasted bread and similar toasted products:				
	1905.40.10	-- Not containing added sugar, honey, eggs, fats, cheese or fruit	KGM			
	1905.40.90	-- Other	KGM			
	1905.90	- Other:				
	1905.90.10	-- Unsweetened teething biscuits	KGM			
	1905.90.20	-- Other unsweetened biscuits	KGM			
	1905.90.30	-- Cakes	KGM			
	1905.90.40	-- Pastries	KGM			
	1905.90.50	-- Flourless bakers' wares	KGM			
	1905.90.60	-- Empty cachets and similar products of a kind suitable for pharmaceutical use	KGM			
	1905.90.70	-- Communion wafers, sealing wafers, rice paper and similar products	KGM			
	1905.90.80	-- Other crisp savoury food products	KGM			
	1905.90.90	-- Other	KGM			