

**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 No. 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 No. 23.09); or

(c) Medicaments and other products of Chapter 30.

2. For the purpose of heading No. 19.01, the terms "flour" and "meal" mean:

(a) Cereal flour and meal of Chapter 11 and

(b) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading No. 07.12), of potatoes (heading No. 11.05) or of dried leguminous vegetables (heading No. 11.06).

3. Heading No 19.04 does not cover preparations containing more than 8% by weight of cocoa powder or coated with chocolate or other food preparations containing cocoa of heading No. 18.06 (heading No. 18.06).

4. For the purposes of heading No. 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	SU	ID	VAT	LVY	EXC
<b>19.01</b>	<b>Malt extract; food preparations of flour, etc , nes</b>					
1901.1000.00	Preparations for infant use, put up for retail sale		5			
1901.2000.00	.05		10	5		
1901.9010.00	Milk preparations containing vegetable fats /oils, powdered/granular, packings => 25 kg		5	5		
1901.9020.00	.5kg		5	5		
1901.9030.00	Malt extract		5	5	25	
1901.9040.00	Malted beverage powder in bulk of not less than 25 kg		5	5		
1901.9091.00	.06 (including "Gari" excluding products of 19.03)		20	5		
1901.9099.00	.02.		20	5		
<b>19.02</b>	<b>Pasta, such as spaghetti, macaroni, noodles, lasagne, etc; couscous</b>					
1902.1100.00	Uncooked pasta, not stuffed or otherwise prepared : Containing eggs		20	5		
1902.1900.00	Uncooked pasta, not stuffed or otherwise prepared : not Containing eggs		20	5		
1902.2000.00	Stuffed pasta, whether or not cooked or otherwise prepared		20	5		
1902.3000.00	Other pasta not specified elsewhere		20	5		
1902.4000.00	Couscous		20	5		
<b>19.03</b>	<b>Tapioca and substitutes prepared from starch in flakes, grains, etc</b>					
1903.0000.00	...or similar forms.		20	5		
<b>19.04</b>	<b>Prepared foods of swollen or roasted cereals, etc</b>					
1904.1000.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products		20	5		
1904.2010.00	Oat meal in packings of not less than 25 kg		20	5		
1904.2090.00	Oat meal in packings of more than 25 kg		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>19.04</b>	<b>Prepared foods of swollen or roasted cereals, etc</b>					
1904.3000.00	Bulgur wheat		20	5		
1904.9000.00	Other prepared foods obtained by the swelling or roasting of cereals/cereal products		20	5		
<b>19.05</b>	<b>Bread, pastry, cakes, etc; communion wafers, rice paper, etc</b>					
1905.1000.00	Crispbread		20	5		
1905.2000.00	Gingerbread and the like		20	5		
1905.3100.00	Sweet biscuits		35	5		
1905.3200.00	Waffles and wafers		35	5		
1905.4000.00	Rusks, toasted bread and similar toasted products		35	5		
1905.9000.00	.		35	5		