

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 1902, 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 2309); or
- c) Medicaments or other products of Chapter 30.

2. For the purpose of heading 1901:

- a) The term “groats” means cereal groats of Chapter 11;
- b) The terms “flour” and “meal” means:
 - 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 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).

3. Heading 1904 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 1806 (heading 1806).

4. For the purposes of heading 1904, 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	ITC(HS) Code	Description	Unit
1901			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 0401 TO 0404, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY	
	1901 10		<i>Preparations for infants or young children, put up for retail sale:</i>	
		1901 10 10	Malted milk (including powder)	KGS
		1901 10 90	Other	KGS
		1901 20 00	Mixes and dough for the preparation of bakers' wares of heading 1905	KGS
	1901 90		<i>Other:</i>	
		1901 90 10	Malt extract	KGS
		1901 90 90	Other	KGS
1902			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	
			<i>Uncooked pasta, not stuffed or otherwise prepared:</i>	
		1902 11 00	Containing eggs	KGS
		1902 19 00	Other	KGS
	1902 20		<i>Stuffed pasta, whether or not cooked or otherwise prepared:</i>	
		1902 20 10	Cooked	KGS
		1902 20 90	Other	KGS

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
	1902 30		Other Pasta:	
		1902 30 10	Dried	KGS
		1902 30 90	Other	KGS
	1902 40		Couscous:	
		1902 40 10	Unprepared	KGS
		1902 40 90	Other	KGS
		1903 00 00	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	KGS
1904			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), PRECOOKED, OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED	
	1904 10		Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
		1904 10 10	Corn flakes	KGS
		1904 10 20	Paws, Mudi and the like	KGS
		1904 10 30	Bulgar wheat	KGS
		1904 10 90	Other	KGS
		1904 20 00	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	KGS
		1904 30 00	Bulgur wheat	KGS
		1904 90 00	Other	KGS
1905			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	

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
		1905 10 00	Crispbread	KGS
		1905 20 00	Gingerbread and the like	KGS
			<i>Sweet biscuits; waffles and wafers:</i>	
		1905 31 00	Sweet biscuits	KGS
	1905 32		<i>Waffles and wafers:</i>	
			<i>Communion wafers:</i>	
		1905 32 11	Coated with chocolate or containing chocolate	KGS
		1905 32 19	Other	KGS
		1905 32 90	Other	KGS
		1905 40 00	Rusks, toasted bread and similar toasted products	KGS
	1905 90		<i>Other:</i>	
		1905 90 10	Pastries and cakes	KGS
		1905 90 20	Biscuits not elsewhere specified or included	KGS
		1905 90 30	Extruded or expanded products, savoury or salted	KGS
		1905 90 40	Papad	KGS
		1905 90 90	Other	