

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.

* * *

Chapter 19—*continued*Preparations of cereals, flour, starch or milk; pastrycooks' products—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
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:		
1901.10.01	00B	kg	-- Containing cocoa	5	AAN Free CA 2 CN 1/2009 3.9 1/2010 2.6 1/2011 1.3 1/2012 Free TH Free TPA Free
1901.10.09	00C	kg	-- Other	5	AAN Free CA Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
1901.20			– Mixes and doughs for the preparation of bakers' wares of heading 19.05:		
1901.20.01	00F	kg	-- Containing cocoa	5	AAN Free CA 2 CN 1/2009 3.9 1/2010 2.6 1/2011 1.3 1/2012 Free TH Free TPA Free
1901.20.09	00G	kg	-- Other	5	AAN Free CA Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
1901.90			– Other:		
1901.90.01	00A	kg	-- Containing cocoa	5	AAN Free CA 2 CN 1/2009 3.9 1/2010 2.6 1/2011 1.3 1/2012 Free TH Free TPA Free
1901.90.09			-- Other	5	AAN Free CA Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
			. . . Malt extract:		
			. . . . For use in home brewing:		
	03G	kg	. . . . . In retail packs		
	05C	kg	. . . . . In other packs		
	12F	kg	. . . . . For use in commercial brewing		
	18E	kg	. . . . . Other		
	28B	kg	. . . . . Other		

*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 19—continued

Preparations of cereals, flour, starch or milk; pastrycooks' products—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
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:		
1902.11.00	00J	kg	-- Containing eggs	5	AAN 1/2010 Free CA Free CN 1/2009 3.9 1/2010 2.6 1/2011 1.3 1/2012 Free TH Free TPA Free
1902.19.00	00E	kg	-- Other	5	AAN Free CA Free CN 1/2009 3.9 1/2010 2.6 1/2011 1.3 1/2012 Free TH Free TPA Free
1902.20.00	00H	kg	– Stuffed pasta, whether or not cooked or otherwise prepared	5	AAN Free CA Free CN 1/2009 3.9 1/2010 2.6 1/2011 1.3 1/2012 Free TH Free TPA Free
1902.30			– Other pasta:		
1902.30.01			-- In combination with other food substances	5	AAN 1/2017 3 1/2020 Free CA Free CN 1/2009 3.9 1/2010 2.6 1/2011 1.3 1/2012 Free TH Free TPA Free
	01F	kg	. . . Dried noodle cake with flavour sachet		
	09A	kg	. . . Other		
1902.30.09			-- Other	5	AAN 1/2011 3 1/2012 Free CA Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
	01G	kg	. . . Dried noodle cake		
	09B	kg	. . . Other		
1902.40.00	00E	kg	– Couscous	5	AAN Free CA Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free

*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 19—*continued*Preparations of cereals, flour, starch or milk; pastrycooks' products—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
19.03					
1903.00.00	00J	kg	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Free	Free
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:		
1904.10			– Prepared foods obtained by the swelling or roasting of cereals or cereal products:		
1904.10.01	00G	kg	– – Coated with chocolate or cocoa	5	AAN Free CA 2 CN 1/2009 3.9 1/2010 2.6 1/2011 1.3 1/2012 Free TH Free TPA Free
1904.10.09			– – Other	5	AAN Free CA Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
			. . . . Breakfast cereals:		
			. . . . . In packs not exceeding 1 kg:		
	02D	kg	. . . . . Mainly of maize		
	05J	kg	. . . . . Mainly of oats		
	11C	kg	. . . . . Mainly of rice		
	15F	kg	. . . . . Mainly of wheat		
	19J	kg	. . . . . Other		
			. . . . . Other:		
	21L	kg	. . . . . Mainly of maize		
	25C	kg	. . . . . Mainly of oats		
	31H	kg	. . . . . Mainly of rice		
	35L	kg	. . . . . Mainly of wheat		
	39C	kg	. . . . . Other		
			. . . . Other:		
	41E	kg	. . . . . Maize		
	45H	kg	. . . . . Oats		
	51B	kg	. . . . . Rice		
	55E	kg	. . . . . Wheat		
	61K	kg	. . . . . Mixtures		
	69E	kg	. . . . . Other		
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	00K	kg	– – Coated with chocolate or cocoa	5	AAN Free CA 2 CN 1/2009 3.9 1/2010 2.6 1/2011 1.3 1/2012 Free TH Free TPA Free
1904.20.50	00A	kg	– – Muesli	5	AAN Free CA Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free

*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 19—*continued*

Preparations of cereals, flour, starch or milk; pastrycooks' products—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Prepared foods obtained by the swelling or roasting, etc.—<i>continued</i>					
– Prepared foods obtained from unroasted cereal flakes, etc.— <i>continued</i>					
1904.20.90			-- Other	5	AAN Free CA Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
			. . . Breakfast cereals:		
			. . . . In packs not exceeding 1 kg:		
	02K	kg	. . . . . Mainly of maize		
	05D	kg	. . . . . Mainly of oats		
	11J	kg	. . . . . Mainly of rice		
	15A	kg	. . . . . Mainly of wheat		
	19D	kg	. . . . . Other		
			. . . . . Other:		
	21F	kg	. . . . . Mainly of maize		
	25J	kg	. . . . . Mainly of oats		
	31C	kg	. . . . . Mainly of rice		
	35F	kg	. . . . . Mainly of wheat		
	39J	kg	. . . . . Other		
			. . . . . Other:		
	41L	kg	. . . . . Maize		
	45C	kg	. . . . . Oats		
	51H	kg	. . . . . Rice		
	55L	kg	. . . . . Wheat		
	61E	kg	. . . . . Mixtures		
	69L	kg	. . . . . Other		
1904.30.00	00H	kg	– Bulgur wheat	5	AAN Free CA Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
1904.90			– Other:		
1904.90.01	00F	kg	-- Coated with chocolate	5	AAN Free CA 2 CN 1/2009 3.9 1/2010 2.6 1/2011 1.3 1/2012 Free TH Free TPA Free
1904.90.09			-- Other	5	AAN 1/2010 Free CA Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
			. . . Breakfast cereals:		
	01E	kg	. . . . Muesli		
	09L	kg	. . . . Other		
	29E	kg	. . . . Other		

*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 19—*continued*Preparations of cereals, flour, starch or milk; pastrycooks' products—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
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	00J	kg	– Crispbread	5	AAN Free CA Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
1905.20.00	00B	..	– Gingerbread and the like	5	AAN Free CA Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
1905.31.00			– Sweet biscuits; waffles and wafers: – – Sweet biscuits	5	AAN 1/2017 3 1/2020 Free CA Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
	11F	kg	. . . Crackers . . . Other: . . . Centre-filled:		
	21C	kg	. . . . . Fully coated		
	23K	kg	. . . . . Partly coated		
	29J	kg	. . . . . Other		
			. . . . . Other:		
	31L	kg	. . . . . Fully coated		
	33G	kg	. . . . . Partly coated		
	39F	kg	. . . . . Other		
1905.32.00			– – Waffles and wafers	5	AAN 1/2011 3 1/2012 Free CA Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
	21H	kg	. . . Centre-filled: Fully coated		
	23D	kg	. . . . . Partly coated		
	29C	kg	. . . . . Other		
			. . . . . Other:		
	31E	kg	. . . . . Fully coated		
	33A	kg	. . . . . Partly coated		
	39L	kg	. . . . . Other		
1905.40.00			– Rusks, toasted bread and similar toasted products	5	AAN Free CA Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
	01H	kg	. . . Containing added sugar, honey, fats, cheese or cocoa		
	09C	kg	. . . Other		
1905.90			– Other:		
1905.90.01	00D	..	– – Communion wafers; passover bread	Free	Free

*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 19—*continued*

Preparations of cereals, flour, starch or milk; pastrycooks' products—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Bread, pastry, cakes, biscuits and other bakers' wares, etc.—<i>continued</i>					
– Other— <i>continued</i>					
1905.90.09		-- Other		5	AAN 1/2011 3 1/2012 Free CA Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
	01C	kg . . .	Biscuits, other than sweet biscuits		
	09J	kg . . .	Cakes		
	19F	. . .	Other		

* * *

*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.