

**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.

HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																		VAT Rates
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN - EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									V	VI	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
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																					

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	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 suitable for infant or young children, put up for retail sale:																					
1901.10.10	-- Of malt extract	Kg	10	15	0	10	0	0		0		0	0	0	0	5	1.2	1.2	0	0	0	10
1901.10.20	-- Of goods of headings 04.01 to 04.04	Kg	7	10.5	0	10	0	0		0		0	0	0	0	5	0	0	0	0	0	10
1901.10.30	-- Of soya-bean powder	Kg	18	27	0	20	30	0		5		0	0	0	0	5	5	5	0	0	0	10
	-- Other:																		0			
1901.10.91	--- Medical foods	Kg	7	10.5	0	10	0	0		0		0	0	0	0	5	1.2	1.2	0	0	0	10
1901.10.92	--- Other, for children age over 1 year but not exceeding 3 years	Kg	10	15	0	10	0	0		0		0	0	0	0	5	1.2	1.2	0	0	0	10
1901.10.99	--- Other	Kg	10	15	0	10	0	0		0		0	0	0	0	5	1.2	1.2	0	0	0	10
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	Kg	18	27	0	4	0	0		0		0	0	0	0	0	1.8	1.8	0	0	0	10
1901.20.20	-- Of flour, groats, meal, starch or malt extract, containing cocoa	Kg	18	27	0	3	0	0		0		0	0	0	0	0	1.8	1.8	0	0	0	10
1901.20.30	-- Other, not containing cocoa	Kg	18	27	0	4	0	0		0		0	0	0	0	0	1.8	1.8	0	0	0	10
1901.20.40	-- Other, containing cocoa	Kg	18	27	0	3	0	0		0		0	0	0	0	0	1.8	1.8	0	0	0	10
1901.90	- Other:																					
	-- Preparations suitable for infant or young children, not put up for retail sale:																					
1901.90.11	--- Medical foods	Kg	7	10.5	0	10	0	0		0		0	0	0	0	5	1.2	1.2	0	0	0	10

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1901.90.19	- - - Other	Kg	10	15	0	10	0	0		0		0	0	0	0	5	1.2	1.2	0	0	0	10
1901.90.20	- - Malt extract	Kg	10	15	0	10	0	0		0		0	0	0	0	5	1.2	1.2	0	0	0	10
	- - Other, of goods of heading 04.01 to 04.04:																					
1901.90.31	- - - Filled milk	Kg	10	15	0	10	0	0		5		5	0	0	0	5	0	0	0	0	0	10
1901.90.32	- - - Other, containing cocoa powder	Kg	10	15	0	10	0	0		0		0	0	0	0	5	0	0	0	0	0	10
1901.90.39	- - - Other																					
1901.90.39.10	- - - - Medical foods	Kg	10	15	0	10	0	0		5		0	0	0	0	5	0	0	0	0	0	10
1901.90.39.90	- - - - Other	Kg	10	15	0	10	0	0		5		5	0	0	0	5	0	0	0	0	0	10
	- - Other soya-based preparations:																					
1901.90.41	- - - In powder form	Kg	18	27	0	20	0	0		5		5	0	0	0	5	2.5	2.5	0	0	0	10
1901.90.49	- - - In other forms	Kg	18	27	0	25	0	0		5		5	0	0	0	5	2.5	2.5	0	0	0	10
	- - Other:																					
1901.90.91	- - - Medical foods	Kg	7	10.5	0	10	5	0		0		0	0	0	0	5	0	0	0	0	0	10
1901.90.99	- - - Other	Kg	18	27	0	18	0	0		5		5	0	0	0	5	1.8	1.8	0	0	0	10
<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	Kg	40	60	0	38	3	0	MM	0		0	0	0	0	5	4.7	4.7	0	0	0	10
1902.19	- - Other:																					
1902.19.20	- - - Rice vermicelli (including bee hoon)	Kg	40	60	0	40	0	0	KH, MM	0	PH	0	0	0	0	5	4.7	4.7	0	4.2	0	10

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1902.19.30	- - - Transparent vermicelli:	Kg	20	30	0	20	0	0	KH, MM	0	PH	0	0	0	0	5	2.5	2.5	0	0	0	10
1902.19.40	- - - Other noodles	Kg	20	30	0	20	0	0	KH, MM	0	PH	0	0	0	0	5	2.5	2.5	0	0	0	10
1902.19.90	- - - Other	Kg	20	30	0	20	2	0	KH, MM	0	PH	0	0	0	0	5	2.5	2.5	0	0	0	10
1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:																					
1902.20.10	- - Stuffed with meat or meat offal	Kg	40	60	0	8	3	0		0		0	0	0	0	0	4.7	4.7	0	0	0	10
1902.20.30	- - Stuffed with fish, crustaceans or molluscs	Kg	40	60	0	8	3	0		0		0	0	0	0	0	4.7	4.7	0	0	0	10
1902.20.90	- - Other	Kg	40	60	0	8	3	0		0		0	0	0	0	0	4.7	4.7	0	0	0	10
1902.30	- Other pasta:																					
1902.30.20	- - Rice vermicelli (including bee hoon)	Kg	35	52.5	0	35	29	0	KH, MM	0		0	0	0	0	5	4.3	4.3	0	0	0	10
1902.30.30	- - Transparent vermicelli	Kg	35	52.5	0	35	3	0	KH, MM	0		0	0	0	0	5	4.3	4.3	0	0	0	10
1902.30.40	- - Other instant noodles	Kg	30	45	0	30	3	0	KH, MM	0		0	0	0	0	5	3.7	3.7	0	0	0	10
1902.30.90	- - Other	Kg	35	52.5	0	35	3	0	KH, MM	0		0	0	0	0	5	4.3	4.3	0	0	0	10
1902.40.00	- Couscous	Kg	40	60	0	8	29	0		0		0	0	0	0	0	4.7	4.7	0	0	0	10
<b>1903.00.00</b>	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>	Kg	40	60	0	8	32	0		0		0	0	0	0	0	5	5	0	0	0	10
<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</b>																					

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	<b>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	Kg	15	22.5	0	15	0	0		0		0	0	0	0	5	1.8	1.8	0	0	0	10
1904.10.90	-- Other	Kg	15	22.5	0	15	0	0		0		0	0	0	0	5	1.8	1.8	0	0	0	10
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	Kg	35	52.5	0	35	2	0		0		0	0	0	0	5	4.3	4.3	0	0	0	10
1904.20.90	-- Other	Kg	35	52.5	0	35	2	0		0		0	0	0	0	5	4.3	4.3	0	0	0	10
1904.30.00	- Bulgur wheat	Kg	35	52.5	0	7	26	0		0		0	0	0	0	0	4.3	4.3	0	0	0	10
1904.90	- Other:																					
1904.90.10	-- Rice preparations, including pre-cooked rice	Kg	35	52.5	0	7	0	0		0		0	0	0	0	0	4.3	4.3	0	0	0	10
1904.90.90	-- Other	Kg	20	30	0	4	2	0		0	LA	0	0	0	0	0	2.5	2.5	0	0	0	10
<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	Kg	40	60	0	8	32	0		0	PH	0	0	0	0	0	0	0	0	0	0	10
1905.20.00	- Gingerbread and the like	Kg	40	60	0	8	32	0		0		0	0	0	0	0	0	0	0	0	0	10
	- Sweet biscuits; waffles and wafers:																					
1905.31	-- Sweet biscuits:																					

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1905.31.10	- - - Not containing cocoa	Kg	15	22.5	0	15	2	0	MM	0		0	0	0	0	5	0	0	0	0	0	10
1905.31.20	- - - Containing cocoa	Kg	15	22.5	0	15	2	0	MM	0		0	0	0	0	5	0	0	0	0	0	10
1905.32	- - Waffles and wafers:																					
1905.32.10	- - - Waffles	Kg	35	52.5	0	35	3	0	MM	0		0	0	0	0	5	0	0	0	0	0	10
1905.32.20	- - - Wafers	Kg	35	52.5	0	35	3	0	MM	0		0	0	0	0	5	0	0	0	0	0	10
1905.40	- Rusks, toasted bread and similar toasted products:																					
1905.40.10	- - Not containing added sugar, honey, eggs, fats, cheese or fruit	Kg	40	60	0	40	3	0		0		0	0	0	0	5	0	0	0	0	0	10
1905.40.90	- - Other	Kg	40	60	0	40	3	0		0		0	0	0	0	5	0	0	0	0	0	10
1905.90	- Other:																					
1905.90.10	- - Unsweetened teething biscuits	Kg	20	30	0	20	3	0	MM	0		0	0	0	0	5	0	0	0	0	0	10
1905.90.20	- - Other unsweetened biscuits	Kg	20	30	0	20	3	0	MM	0		0	0	0	0	5	0	0	0	0	0	10
1905.90.30	- - Cakes	Kg	30	45	0	30	3	0	MM	0		0	0	0	0	5	0	0	0	0	0	10
1905.90.40	- - Pastries	Kg	30	45	0	30	3	0	MM	0		0	0	0	0	5	0	0	0	0	0	10
1905.90.50	- - Flourless bakers' wares	Kg	30	45	0	30	3	0	MM	0		0	0	0	0	5	0	0	0	0	0	10
1905.90.60	- - Empty cachets and similar products of a kind suitable for pharmaceutical use	Kg	10	15	0	10	0	0		0		0	0	0	0	5	0	0	0	0	0	10
1905.90.70	- - Communion wafers, sealing wafers, rice paper and similar products	Kg	30	45	0	30	3	0	MM	0		0	0	0	0	5	0	0	0	0	0	10
1905.90.80	- - Other crisp savoury food products	Kg	20	30	0	20	3	0	MM	0		0	0	0	0	5	0	0	0	0	0	10
1905.90.90	- - Other	Kg	20	30	0	20	3	0	MM	0		0	0	0	0	5	0	0	0	0	0	10