**SECTION IV**

## Chapter 19 Preparations Of Cereals, Flour, Starch Or Milk; Pastrycooks' Products

### Chapter Notes

1. This chapter does not cover:

1. 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);
2. biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 2309); or
3. medicaments or other products of Chapter 30.

2. For the purposes of heading 1901:

1. the term 'groats' means cereal groats of Chapter 11;
2. 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 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.

### Additional Chapter Notes

1. Goods of subheadings 1905 31, 1905 32, 1905 40 and 1905 90, presented in the form of an assortment, are subject to an agricultural component (AC) fixed according to the average content in milkfats, milk proteins, sucrose, isoglucose, glucose and starch of the assortment as a whole.

2. The expression 'sweet biscuits' in heading 1905 31 applies only to products having a water content of not more than 12% by weight and a fat content of not more than 35% by weight (fillings and coatings are not to be taken into consideration in determining these contents).

3. Subheading 1905 20 covers only dry and brittle products.

4. Food preparations of flour, groats, meal, starch or malt extract of heading 1901 as well as those of goods of headings 0401 to 0404 presented in measured doses, such as capsules, tablets, pastilles and pills intended for use as food supplements, are excluded from classification under heading 1901. The essential character of a food supplement is not only given by its ingredients, but also by its specific form of presentation revealing its function as a food supplement, since it determines the dosage, the way in which it is absorbed and the place where it is supposed to become active. Such food preparations are to be classified under heading 2106 insofar as they are not specified or included elsewhere.

| Classification | Description |
| --- | --- |
| **1900** | **PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS** |
| **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 defatted basis, not elsewhere specified or included** |
| **1901 10** | - Preparations suitable for infants or young children, put up for retail sale |
| **1901 20** | - Mixes and doughs for the preparation of bakers' wares of heading 1905 |
| **1901 90** | - Other |
|  | - - Malt extract |
| **1901 90 11** | - - - With a dry extract content of 90% or more by weight |
| **1901 90 19** | - - - Other |
|  | - - Other |
| **1901 90 91** | - - - Containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1.5% milkfat, 5% sucrose (including invert sugar) or isoglucose, 5% glucose or starch, excluding food preparations in powder form of goods of headings 0401 to 0404 |
| **1901 90 99** | - - - Other |
|  | - - - - Containing 60% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose |
| **1901 90 99 33** | - - - - - Containing less than 70% of sucrose (including invert sugar expessed as sucrose) |
| **1901 90 99 36** | - - - - - Other |
|  | - - - - Other |
| **1901 90 99 39** | - - - - - Preparation in powder form containing by weight: - 15% or more but not more than 35% of wheat derived Maltodextrin, - 15% or more but not more than 35% of whey (milk serum), - 10% or more but not more than 30% of refined, bleached, deodorised and non-hydrogenated sunflower oil, - 10% or more but not more than 30% of blended, aged spray dried cheese, - 5% or more but not more than 15% of buttermilk and - 0.1% or more but not more than 10% of sodium caseinate, disodium phosphate, lactic acid |
| **1901 90 99 90** | - - - - - Other |
| **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** |
|  | - Uncooked pasta, not stuffed or otherwise prepared |
| **1902 11** | - - Containing eggs |
| **1902 11 00 20** | - - - Containing rice |
| **1902 11 00 90** | - - - Other |
| **1902 19** | - - Other |
| **1902 19 10** | - - - Containing no common wheat flour or meal |
| **1902 19 10 20** | - - - - Containing rice |
| **1902 19 10 90** | - - - - Other |
| **1902 19 90** | - - - Other |
| **1902 19 90 20** | - - - - Containing rice |
| **1902 19 90 90** | - - - - Other |
| **1902 20** | - Stuffed pasta, whether or not cooked or otherwise prepared |
| **1902 20 10** | - - Containing more than 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates |
| **1902 20 10 20** | - - - Containing rice |
| **1902 20 10 90** | - - - Other |
| **1902 20 30** | - - Containing more than 20% by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin |
| **1902 20 30 20** | - - - Containing rice |
| **1902 20 30 90** | - - - Other |
|  | - - Other |
| **1902 20 91** | - - - Cooked |
| **1902 20 91 20** | - - - - Containing rice |
| **1902 20 91 90** | - - - - Other |
| **1902 20 99** | - - - Other |
| **1902 20 99 20** | - - - - Containing rice |
| **1902 20 99 90** | - - - - Other |
| **1902 30** | - Other pasta |
| **1902 30 10** | - - Dried |
| **1902 30 10 10** | - - - Transparent noodles, cut in pieces, obtained from beans (*Vigna radiata (L.) Wilczek* ), not put up for retail sale |
| **1902 30 10 20** | - - - Containing rice |
| **1902 30 10 80** | - - - Other |
| **1902 30 90** | - - Other |
| **1902 30 90 20** | - - - Containing rice |
| **1902 30 90 90** | - - - Other |
| **1902 40** | - Couscous |
| **1902 40 10** | - - Unprepared |
| **1902 40 90** | - - Other |
| **1903** | **Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms** |
| **1903 00 00 20** | - Transparent noodles, cut in pieces, obtained from beans (*Vigna radiata (L.) Wilczek* ), not put up for retail sale |
| **1903 00 00 90** | - Other |
| **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), 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 10** | - - Obtained from maize |
| **1904 10 30** | - - Obtained from rice |
| **1904 10 90** | - - 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** | - - Preparation of the Müsli type based on unroasted cereal flakes |
|  | - - Other |
| **1904 20 91** | - - - Obtained from maize |
| **1904 20 95** | - - - Obtained from rice |
| **1904 20 99** | - - - Other |
| **1904 30** | - Bulgur wheat |
| **1904 90** | - Other |
| **1904 90 10** | - - Obtained from rice |
| **1904 90 80** | - - Other |
| **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** |
| **1905 10** | - Crispbread |
| **1905 20** | - Gingerbread and the like |
| **1905 20 10** | - - Containing by weight less than 30% of sucrose (including invert sugar expressed as sucrose) |
| **1905 20 30** | - - Containing by weight 30% or more but less than 50% of sucrose (including invert sugar expessed as sucrose) |
| **1905 20 90** | - - Containing by weight 50% or more of sucrose (including invert sugar expressed as sucrose) |
|  | - Sweet biscuits; waffles and wafers |
| **1905 31** | - - Sweet biscuits |
|  | - - - Completely or partially coated or covered with chocolate or other preparations containing cocoa |
| **1905 31 11** | - - - - In immediate packings of a net content not exceeding 85 g |
| **1905 31 19** | - - - - Other |
|  | - - - Other |
| **1905 31 30** | - - - - Containing 8% or more by weight of milkfats |
|  | - - - - Other |
| **1905 31 91** | - - - - - Sandwich biscuits |
| **1905 31 99** | - - - - - Other |
| **1905 32** | - - Waffles and wafers |
| **1905 32 05** | - - - With a water content exceeding 10% by weight |
|  | - - - Other |
|  | - - - - Completely or partially coated or covered with chocolate or other preparations containing cocoa |
| **1905 32 11** | - - - - - In immediate packings of a net content not exceeding 85 g |
| **1905 32 19** | - - - - - Other |
|  | - - - - Other |
| **1905 32 91** | - - - - - Salted, whether or not filled |
| **1905 32 99** | - - - - - Other |
| **1905 40** | - Rusks, toasted bread and similar toasted products |
| **1905 40 10** | - - Rusks |
| **1905 40 90** | - - Other |
| **1905 90** | - Other |
| **1905 90 10** | - - Matzos |
| **1905 90 20** | - - Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products |
| **1905 90 20 10** | - - - Rice paper |
| **1905 90 20 90** | - - - Other |
|  | - - Other |
| **1905 90 30** | - - - Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5% of sugars and not more than 5% of fat |
| **1905 90 45** | - - - Biscuits |
| **1905 90 55** | - - - Extruded or expanded products, savoury or salted |
|  | - - - Other |
| **1905 90 70** | - - - - Containing 5% or more, by weight, of sucrose, invert sugar or isoglucose |
| **1905 90 80** | - - - - Other |