**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.