

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 Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|------------|--|------|--------------|-------------------|----|----|----|----|------|----|----|------|------|----------|-----|-------|------|-------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 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. | | | | | | | | | | | | | | | | | | |
| | 1901.10.00 | - Preparations suitable for infants or young children, put up for retail sale : | | | | | | | | | | | | | | | | | | |
| | 1901.10.10 | --- Food preparations approved by the Director General of Health Services | kg | | | | | | | Free | | 4% | 1.5% | Free | Free | Ex | 10.0% | | | |
| | 1901.10.90 | --- Other | kg | | | | | | | Free | | 4% | 1.5% | Free | Free | 8% | 10.0% | | | |
| | 1901.20.00 | - Mixes and doughs for the preparation of bakers' wares of heading 19.05 | kg | | | | | | | Free | | | | | 15% | 8% | 10.0% | | | |
| | 1901.90.00 | - Other : | | | | | | | | | | | | | | | | | | |
| | 1901.90.10 | --- Malt extract based preparations used in the making of beverages whether or not containing goods of heading 04.01 to 04.04, in retail packs or in bulk, | kg | | | | | | | Free | | | | | 10% | 8% | 10.0% | 20% | | |
| | 1901.90.90 | --- Other : | | | | | | | | | | | | | | | | | | |
| | 1901.90.91 | ---- Maize based preparations | kg | | | | | | | Free | | | | | 15% | 8% | 10.0% | 15% | | |
| | 1901.90.92 | ---- Soya bean based preparations | kg | | | | | | | Free | | | | | 15% | 8% | 10.0% | 15% | | |
| | 1901.90.93 | ---- Green gram based preparations | kg | | | | | | | Free | | | | | 15% | 8% | 10.0% | 15% | | |
| | 1901.90.99 | ---- Other | kg | C | | | | | | Free | | | | Free | Free | 8% | 10.0% | 5% | | |
| 19.02 | | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise | | | | | | | | | | | | | | | | | | |

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| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | |
| | | - Uncooked pasta, not stuffed or otherwise prepared : | | | | | | | | | | | | | | | | | | | |
| | 1902.11.00 | -- Containing eggs | kg | C/S | | | | | | | | | | | 15% | 8% | 10.0% | 45% or Rs.100/= per kg | | | |
| | 1902.19.00 | -- Other | kg | C/S | | | | | | | | 5% | 5% | | 15% | 8% | 10.0% | 45% or Rs.100/= per kg | | | |
| | 1902.20.00 | - Stuffed pasta, whether or not cooked or otherwise prepared | kg | C/S | | | | | | | | | | | 15% | 8% | 10.0% | 45% or Rs.100/= per kg | | | |
| | 1902.30.00 | - Other pasta | kg | C/S | | | | | | | | | | | 15% | 8% | 10.0% | 45% or Rs.100/= per kg | | | |
| | 1902.40.00 | - Couscous | kg | C | | | | | | Free | | | | | 15% | 8% | 10.0% | 45% or Rs.100/= per kg | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| 19.03 | 1903.00.00 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings, or in similar forms. | kg | | | | | | | | | | | | 15% | 8% | 10.0% | 15% | | | |
| | | <i>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings, or in similar forms.(Other than sago)</i> | kg | TS | | | | | | | | | | | | | | | | | |
| 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. | | | | | | | | | | | | | | | | | | | |
| | 1904.10.00 | - Prepared foods obtained by the swelling or roasting of cereals or cereal products | kg | C | | | | | | Free | | | | | 15% | 8% | 10.0% | 45% or Rs.100/= per kg | | | |

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| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | SG |
| | 1904.20.00 | - | Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | kg | C | | | | | | Free | | | | | 15% | 8% | 10.0% | 45% or Rs.100/= per kg | | |
| | 1904.30.00 | - | Bulgur wheat | kg | TS | | | | | | Free | | 5% | 5% | | 15% | 8% | 10.0% | 45% or Rs.100/= per kg | | |
| | 1904.90.00 | - | Other | kg | TS | | | | | | Free | | | | | 15% | 8% | 10.0% | 45% or Rs.100/= per kg | | |
| 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 | - | Crispbread | kg | TS | | | | | | | | | | | 15% | 8% | 10.0% | 50% or Rs.120/= per kg | | |
| | 1905.20.00 | - | Gingerbread and the like | kg | TS | | | | | | | | | | | 15% | 8% | 10.0% | 50% or Rs.140/= per kg | | |
| | | - | Sweet biscuits, waffles and wafers : | | | | | | | | | | | | | | | | | | |
| | 1905.31.00 | -- | Sweet biscuits : | | | | | | | | | | | | | | | | | | |
| | 1905.31.10 | --- | In retail packaging of 1 kg or less | kg | TS/S | | | | | | | | | | | 15% | 8% | 10.0% | 50% or 50% of 65% of MRP or Rs.120/= per kg | | |
| | 1905.31.90 | --- | Other | kg | TS/S | | | | | | | | | | | 15% | 8% | 10.0% | 50% or Rs.120/= per kg | | |
| | 1905.32.00 | -- | Waffles and wafers : | | | | | | | | | | | | | | | | | | |
| | 1905.32.10 | --- | In retail packaging of 1 kg or less | kg | TS | | | | | | | | | | | 15% | 8% | 10.0% | 50% or 50% of 65% of MRP or Rs.120/= per kg | | |
| | | | Wafers | | TS/S | | | | | | | | | | | | | | | | |
| | 1905.32.90 | --- | Other | kg | TS | | | | | | | | | | 15% | 8% | 10.0% | 50% or Rs.120/= per kg | | | |
| | | | Wafers | | TS/S | | | | | | | | | | | | | | | | |
| | 1905.40.00 | - | Rusks, toasted bread and similar toasted products : | | | | | | | | | | | | | | | | | | |

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| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 1905.40.10 | --- | In retail packaging of 1 kg or less | kg | TS | | | | | | | | | | | 15% | 8% | 10.0% | 50% or 50% of of 65% of MRP or Rs.120/= per kg | | |
| | 1905.40.90 | --- | Other | kg | TS | | | | | | | | | | | 15% | 8% | 10.0% | 50% or Rs.120/= per kg | | |
| | 1905.90.00 | - | Other : | | | | | | | | | | | | | | | | | | |
| | 1905.90.10 | --- | Bread | kg | TS | | | | | | | | | | | 15% | 8% | 10.0% | 50% or Rs.120/= per kg | | |
| | 1905.90.20 | --- | Other, in retail packaging of 1 kg or less | kg | TS | | | | | | | | | | | 15% | 8% | 10.0% | 50% or 50% of of 65% of MRP or Rs.120/= per kg | | |
| | 1905.90.90 | --- | Other | kg | TS | | | | | | | | | | | 15% | 8% | 10.0% | 50% or Rs.120/= per kg | | |