

## 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 or Notes to Chapter 10 or 11.

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
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.																	

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					AP	AD	BN	GT	IN	PK	SA	SF							
	1901.10	- Preparations for infant use, put up for retail sale :																	
	1901.10.10	--- Infants' milk food, other infants' food approved by the Director of Health Services		kg						Free		4%	1.5%	Free	Ex	7.5%	2%		
	1901.10.90	--- Other		kg						Free		4%	1.5%	Free	15%	7.5%	2%		
	1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05		kg						Free				15%	15%	7.5%	2%		
	1901.90	- 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				15%	15%	7.5%	2%	15%	
	1901.90.90	--- Other		kg															
	1901.90.91	---- Maize based preparations		kg						Free				15%	15%	7.5%	2%	15%	
	1901.90.92	---- Soya bean based preparations		kg						Free				15%	15%	7.5%	2%	15%	
	1901.90.93	---- Green gram based preparations		kg						Free				15%	15%	7.5%	2%	15%	
	1901.90.99	---- Other		kg						Free				Free	15%	7.5%	2%	5%	
<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	-- Containing eggs		kg										30%	15%	7.5%	2%	30% or Rs.80/= per kg	
	1902.19	-- Other		kg								5%	5%	30%	15%	7.5%	2%	30% or Rs.80/= per kg	

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	1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared		kg										30%	15%	7.5%	2%	30% or Rs.80/= per kg		
	1902.30	- Other pasta		kg										30%	15%	7.5%	2%	30% or Rs.80/= per kg		
	1902.40	- Couscous		kg						Free				30%	15%	7.5%	2%	30% or Rs.80/= per kg		
<b>19.03</b>	1903.00	<b>Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings, or in similar forms.</b>		kg										30%	15%	7.5%	2%			
<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 otherwise prepared, not elsewhere specified or included.</b>																		
	1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products		kg						Free				30%	15%	7.5%	2%	30% or Rs.80/= per kg		
	1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals		kg						Free				30%	15%	7.5%	2%	30% or Rs.80/= per kg		
	1904.30	- Bulgur wheat		kg						Free		5%	5%	30%	15%	7.5%	2%	30% or Rs.80/= per kg		
	1904.90	- Other		kg						Free				30%	15%	7.5%	2%	30% or Rs.80/= per kg		

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19.05		<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	- Crispbread		kg									30%	15%	7.5%	2%	35% or Rs.100/= per kg		
	1905.20	- Gingerbread and the like		kg									30%	15%	7.5%	2%	35% or Rs.100/= per kg		
		- Sweet biscuits, waffles and wafers :																	
	1905.31	-- Sweet biscuits :																	
	1905.31.10	--- In retail packaging of 1 kg or less		kg									30%	15%	7.5%	2%	35% or 35% of 65% of MRP or Rs. 100/= per kg		
	1905.31.90	--- Other		kg									30%	15%	7.5%	2%	35% or Rs.100/= per kg		
	1905.32	-- Waffles and wafers :																	
	1905.32.10	--- In retail packaging of 1 kg or less		kg									30%	15%	7.5%	2%	35% or 35% of 65% of MRP or Rs. 100/= per kg		
	1905.32.90	--- Other		kg									30%	15%	7.5%	2%	35% or Rs.100/= per kg		
	1905.40	- Rusks, toasted bread and similar toasted products :																	

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	1905.40.10	--- In retail packaging of 1 kg or less		kg										30%	15%	7.5%	2%	35% or 35% of 65% of MRP or Rs.100/= per kg		
	1905.40.90	--- Other		kg										30%	15%	7.5%	2%	35% or Rs.100/= per kg		
	1905.90	- Other :																		
	1905.90.10	--- Bread		kg										30%	15%	7.5%	2%	35% or Rs.100/= per kg		
	1905.90.20	--- Other, in retail packaging of 1 kg or less		kg										30%	15%	7.5%	2%	35% or 35% of 65% of MRP or Rs.100/= per kg		
	1905.90.90	--- Other		kg										30%	15%	7.5%	2%	35% or Rs.100/= per kg		