

## 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 driedvegetables(heading 07.12),ofpotatoes (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.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
19.01		<b>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.</b>																		
	1901.10	- 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%			

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						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	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	-	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%		
		---	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							Free				Free	Free	8%	10.0%	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 :																		
	1902.11.00	--	Containing eggs	kg	L,S											15% or Rs.60/- per kg	8%	10.0%	45% or Rs.100/= per kg		
	1902.19.00	--	Other	kg	L,S								5%	5%		15% or Rs.60/- per kg	8%	10.0%	45% or Rs.100/= per kg		
	1902.20.00	-	Stuffed pasta, whether or not cooked or otherwise prepared	kg	L,S											15% or Rs.60/- per kg	8%	10.0%	45% or Rs.100/= per kg		
	1902.30.00	-	Other pasta	kg	L,S											15% or Rs.60/- per kg	8%	10.0%	45% or Rs.100/= per kg		
	1902.40.00	-	Couscous	kg	L						Free					15% or Rs.60/- per kg	8%	10.0%	45% or Rs.100/= per kg		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
19.03	1903.00.00	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings, or in similar forms.</b>	kg													15%	8%	10.0%	15%		
19.04		<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>																			
	1904.10.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	kg	L						Free						15% or Rs.85/- per kg	8%	10.0%	45% or Rs.100/= per kg		
	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	L						Free						15% or Rs.150/- per kg	8%	10.0%	45% or Rs.100/= per kg		
	1904.30.00	- Bulgur wheat	kg							Free		5%	5%			15%	8%	10.0%	45% or Rs.100/= per kg		
	1904.90.00	- Other	kg							Free						15%	8%	10.0%	45% or Rs.100/= per kg		
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>																			
	1905.10.00	- Crispbread	kg													15%	8%	10.0%	50% or Rs.120/=		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	1905.20.00	-	Gingerbread and the like	kg											15%	8%	10.0%	50% or Rs.140/= per kg			
		-	Sweet biscuits, waffles and wafers :																		
	1905.31	--	Sweet biscuits :																		
	1905.31.10	---	In retail packaging of 1 kg or less	kg	S										15%	8%	10.0%	50% or 50% of 65% of MRP or Rs.120/= per			
	1905.31.90	---	Other	kg	S										15%	8%	10.0%	50% or Rs.120/= per kg			
	1905.32	--	Waffles and wafers :																		
	1905.32.10	---	In retail packaging of 1 kg or less	kg											15%	8%	10.0%	50% or 50% of 65% of MRP or Rs.120/= per			
			<i>Wafers</i>		S																
	1905.32.90	---	Other	kg											15%	8%	10.0%	50% or Rs.120/= per kg			
			<i>Wafers</i>		S																
	1905.40	-	Rusks, toasted bread and similar toasted products :																		
	1905.40.10	---	In retail packaging of 1 kg or less	kg											15%	8%	10.0%	50% or 50% of 65% of MRP or Rs.120/= per			
	1905.40.90	---	Other	kg											15%	8%	10.0%	50% or Rs.120/= per kg			
	1905.90	-	Other :																		
	1905.90.10	---	Bread	kg											15%	8%	10.0%	50% or Rs.120/= per kg			
	1905.90.20	---	Other, in retail packaging of 1 kg or less	kg											15%	8%	10.0%	50% or 50% of 65% of MRP or Rs.120/=			
	1905.90.90	---	Other	kg											15%	8%	10.0%	50% or Rs.120/= per ka			