

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 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.

Code				description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
1	19.01	1901.10	10 00	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 de fattened basis, not elsewhere specified or included. - Preparations for infant use, put up for retail sale --- Milk substitutes in powder form (a)	17.5	kg	-
1			21 10	---- Not containing cocoa: ----- Not containing added sugar or containing less than 42% of added sugar	32.5	kg	-
1			20	----- Containing 42% or more but less than 50% of added sugar	32.5	kg	-
1			90	----- Containing 50% or more of added sugar	32.5	kg	-
1			28 00	---- Containing cocoa	49	kg	-
			90	--- Other: ---- Containing milk and cocoa: ----- In immediate packings holding not more than 500 g	49	kg	-
1			19	----- Other	49	kg	-
1			90	---- Not containing cocoa	49	kg	-
		1901.20		- Mixes and doughs for the preparation of bakers' wares of heading 19.05			
1			10 00	--- Mixtes and doughs and pastes for the preparation baker's wares of heading 19.05, containing 65% by weight of sugar, not intended for the retail sale, described in the additional Note 1 to Chapter 17	49	kg	-
1			20 00	--- Mixtes and doughs for the preparation of the baker's were, containing over 65% by weight of sugar, not intended for the retail sale, described in the additional Note 1 to Chapter 17	49	kg	-
			91	--- Other : ---- Based on 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:			
1			10	----- of diet to the gluten	2.5	kg	-
1			90	----- autres	49	kg	-
			99	---- Other: ----- Containing cocoa: ----- In immediate packings holding not more than 500 g:	49	kg	-
1			11	----- Containing alcoholic liqueurs			

(a) Subject to conditions stipulated by the Ministry of Health. Annexed to Ministry of Finance decree n° 567-83 of 16.5.83.

Code				description		Rate of duty (%)	Quantity normalized Unit	complementary Unit
1			19	----- Other		49	kg	-
				----- Other:		49	kg	-
1			21	----- Containing alcoholic liqueurs				
1			29	----- Other		49	kg	-
1			90	----- Other		49	kg	-
		1901.90		- Other				
			10	--- Malt extract:				
1			10	---- With a dry extract content of 90% by weight or more		10	kg	-
1			90	---- Other		10	kg	-
				--- Preparations for dietetic or culinary use, based on 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:				
				---- Flours obtained by evaporating a mixture of milk with sugar and flour and preparations for dietetic purposes:				
			21	----- Not containing cocoa:				
1				----- Not containing added sugar or containing less than 42% of added sugar:				
1			11	----- Low calorie, low sugar, high protein powders ⁽¹⁾		25	kg	-
1			12	----- Food preparations containing flour, etc, not elsewhere specified or included, containing over 10% by weight of sugar, described in the additional Note n° 2 to cChapter 17		32.5	kg	-
1			19	----- Other		32.5	kg	-
				----- Added with sugar in a proportion of 42% included to 50% excluded:				
1			21	----- Food preparations containing flour, etc, not elsewhere specified or included, containing sugar, described in the additional Note 2 to Chapter 17		32.5	kg	-
1			29	----- Others		32.5	kg	-
				----- Added with sugar in a proportion of 50% and more:				
1			91	----- Food preparations containing flour, etc, not elsewhere specified or included, containing over 65% by weight of sugar, described in the additional Note 1 to Chapter 17		32.5	kg	-
1			92	----- Food preparations containing flour, etc, not elsewhere specified or included, containing sugar, described in the additional Note 2 to Chapter 17		32.5	kg	-
1			99	----- Others		32.5	kg	-
			28	----- Containing cocoa :				
1			10	----- Food preparations containing flour, etc, not elsewhere specified or included, containing over 65% by weight of sugar, described in the additional Note 1 to Chapter 17		49	kg	-
1			20	----- Food preparations containing flour, etc, not elsewhere specified or included, containing over 10% by weight of sugar, described in the additional Note 2 to Chapter 17		49	kg	-

(1) Subject to conditions stipulated in current legislation (see joint circular No. 005/97 of 11 July 1997 from the Minister of Agriculture and the Minister of Health).

Code				description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
1			90	----- Others	49	kg	-
				---- Preparations for culinary use:			
1		31	00	----- Food preparations containing flour, etc, not elsewhere specified or included, containing over 65% by weight of sugar, described in the additional Note 1 to Chapter 17	49	kg	-
1		32	00	----- Food preparations containing flour, etc, not elsewhere specified or included, containing over 10% by weight of sugar, described in the additional Note 2 to Chapter 17	49	kg	-
		39		----- Other:			
				----- Powders for making custards, puddings, sweets, desserts, etc.:			
1		11		----- Sweetened	49	kg	-
1		19		----- Not sweetened	49	kg	-
1		90		----- Other	49	kg	-
				--- Oothers:			
1		91	00	----- Food preparations containing flour, etc, not elsewhere specified or included, containing over 65% by weight of sugar, described in the additional Note 1 to Chapter 17	49	kg	-
1		92	00	----- Food preparations containing flour, etc, not elsewhere specified or included, containing over 10% by weight sugar, described in the additional Note 2 to Chapter 17	49	kg	-
		99		----- Other :			
				----- Food preparations containing cocoa :			
				----- in immediate packing of contents lower or equal to 500 grams			
1		11		----- Containing alcoholic liqueurs	49	kg	-
1		19		----- Other:	49	kg	-
				----- Other:			
1		21		----- Containing alcoholic liqueurs	49	kg	-
1		29		----- Other:	49	kg	-
1		30		-----	10	kg	-
				----- Other:			
				----- Milk substitutes in powder form:			
1		91		----- For infant use	49	kg	-
1		93		----- For dietetic purposes	49	kg	-
1		95		----- For culinary purposes	49	kg	-
1		98		----- Other	49	kg	-
	19.02			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			
		1902.11	00	- Uncooked pasta, not stuffed or otherwise prepared:			
				- - Containing eggs			

Code				description		Rate of duty (%)	Quantity normalized Unit	complementary Unit
1			10	---	Pasta for everyday consumption	49	kg	-
1			20	---	Rice vermicelli	49	kg	-
1			30	---	Gluten-based diet pasta	2.5	kg	-
1			90	---	Other	49	kg	-
		1902.19	00	-- Other				
				--- Not containing common wheat flour or meal:				
1			11	----	Gluten-based diet pasta	2.5	kg	-
1			19	----	Other	49	kg	-
				--- Other:				
1			91	----	Gluten-based diet pasta	2.5	kg	-
1			99	----	Other	49	kg	-
		1902.20		- Stuffed pasta, whether or not cooked or otherwise prepared				
			10 00	---	of diet to the gluten	2.5	kg	-
			90	---	Other:			
1			10	----	Stuffed with meat or meat offal	49	kg	-
1			20	----	Stuffed with fish, including caviar and caviar substitutes	49	kg	-
1			30	----	Stuffed with crustaceans and molluscs, including shellfish	49	kg	-
				--- Other:				
1			91	-----	Cooked	49	kg	-
1			99	-----	Other	49	kg	-
		1902.30		- Other pasta				
1			10 00	---	of diet to the gluten	2.5	kg	-
1			90 00	---	Other	49	kg	-
		1902.40		- Couscous				
				--- In packings weighing not more than 5 kg:				
			11	----	Not prepared:			
1			10	----	Containing eggs	73	kg	-
				--- Other:				
1			91	-----	Not containing common wheat flour or meal	73	kg	-
1			99	-----	Other	73	kg	-
1			19 00	----	Prepared	49	kg	-
				--- Other:				
			91	----	Not prepared:			
1			10	----	Containing eggs	73	kg	-
				--- Other:				
1			91	-----	Not containing common wheat flour or meal	73	kg	-
1			99	-----	Other	73	kg	-
1			99 00	----	Prepared	49	kg	-

Code				description		Rate of duty (%)	Quantity normalized Unit	complementary Unit
1	19.03	1903.00	00		Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms			
1			10	---	Tapioca prepared from potato starch	10	kg	-
1			90	---	Other	10	kg	-
	19.04				Prepared foods obtained by the swelling or roasting of cereals or cereal products (for ex ample, 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			
			12	---	Containing cocoa:			
1			10	----	In immediate packings holding not more than 500 g	10	kg	-
1			90	----	Other	10	kg	-
			90	---	Other:			
1			10	----	Based on maize (corn)	10	kg	-
1			20	----	Based on rice	10	kg	-
1			90	----	Other	10	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			
1			10	---	Mixtures based on unroasted cereal flakes	10	kg	-
1			90	---	Other	10	kg	-
		1904.30			- Bulgur wheat			
			10	---	Containing cocoa:			
1			10	----	In immediate packings holding not more than 500 g	10	kg	-
1			90	----	Other	10	kg	-
1			90 00	---	Other	10	kg	-
		1904.90	00		- Other			
				---	Containing cocoa:			
1			12	----	In immediate packings holding not more than 500 g	10	kg	-
1			18	----	Other	10	kg	-
				---	Other:			
1			91	----	Rice	10	kg	-
1			99	----	Other	10	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			

Code				description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
1		1905.10	00 00	- Crispbread	49	kg	-
		1905.20	00	- Gingerbread and the like			
1			10	--- Coated with cocoa or chocolate	49	kg	-
				--- Other:			
1			20	---- Iced or otherwise covered with sugar	49	kg	-
				---- Crystallized fruit of a sugar content:			
1			31	----- Not exceeding 25%	49	kg	-
1			39	----- More than 25%	49	kg	-
			90	---- Other	49	kg	-
		1905.31		- Sweet biscuits; waffles and wafers:			
				- - Sweet biscuits			
1			10 00	--- of diet to the gluten	2.5		
			90	--- Other:			
				---- Not containing cocoa:			
				----- Of an added sugar content:			
1			21	----- Not exceeding 25%	25	kg	-
1			22	----- Exceeding 25% but not exceeding 50%	25	kg	-
1			29	----- More than 50%	25	kg	-
				---- Of a cocoa content:			
				----- Not exceeding 20%:			
				----- Of an added sugar content:			
1			91	----- Not exceeding 25%	25	kg	-
1			92	----- Exceeding 25% but not exceeding 50%	25	kg	-
1			93	----- More than 50%	25	kg	-
1			99	---- Other	25	kg	-
		1905.32		- Waffles and wafers	25	kg	-
1			10 00	--- of diet to the gluten	2.5	kg	-
1			90 00	--- Other	25	kg	-
		1905.40		- Rusks, toasted bread and similar toasted products			
				--- Rusks :			
			11 00	---- of diet to the gluten	2.5	kg	-
			19 00	---- Other:	49	kg	-
				--- Other:			
			91 00	---- of diet to the gluten	2.5	kg	-
			99	---- Other:			
1			10	----- With a starch content of less than 50% by weight	49	kg	-
1			90	----- Other	49	kg	-
		1905.90		- Other			
1			10 00	--- Communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	49	kg	-

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
					--- Bread and other ordinary bakers' wares, not containing added sugar or other sweetening matter, honey, eggs, fat, cheese or fruit:			
1			21	00	---- Unleavened bread	49	kg	-
1			22	00	---- Gluten bread for diabetics	49	kg	-
1			23	00	---- of diet to the gluten	2.5	kg	-
			28		---- Other:			1
1			10		----- With a starch content of less than 50% by weight	25	kg	-
1			90		----- Other	25	kg	-
					--- Other:			
1			91	00	---- Pizza and quiches frozen	49	kg	-
			99		---- Other :			
					----- Fine bakers' wares (bread, brioches, croissants, etc.)			
1			11		----- of diet to the gluten	2.5	kg	-
1			19		----- Other	49	kg	-
					----- Pastries and cakes (fresh pastry and industrial pastry)			
1			21		----- of diet to the gluten	2.5	kg	-
1			29		----- Other	49	kg	-
					----- Biscuits:			
1			40		----- of diet to the gluten	2.5	kg	-
					----- Other:			
1			50		----- Not containing cocoa	25	kg	-
					----- Of a cocoa content:			
1			92		----- Not exceeding 20%	25	kg	-
1			98		----- Other	25	kg	-