

19.04

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 - Prepared foods obtained by the swelling or roasting of cereals or cereal products

1904.20 - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals

1904.30 - Bulgur wheat

1904.90 - Other

(A) Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes).

This group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt, sugar, molasses, malt extract, fruit or cocoa (see Note 3 and the General Explanatory Note to this Chapter), etc., may have been added during or after their manufacture.

The group also includes similar foodstuffs obtained, by swelling or roasting, from flour or bran.

Corn flakes are made from grains of maize by removing the pericarp and the germ, adding sugar, salt and malt extract, softening with steam and then rolling into flakes and roasting in a rotary oven. The same process may be applied to wheat or other cereal grains.

“ Puffed ” rice and wheat also fall in this group. These products are prepared by subjecting the grains to pressure in a moist, heated chamber. Sudden removal of the pressure and ejection into a cold atmosphere causes the grain to expand to several times its original volume.

This group further includes crisp savoury food products, obtained by submitting moistened cereal grains (whole or in pieces) to a heating process which makes the grains swell, these being subsequently sprayed with a flavouring consisting of a mixture of vegetable oil, cheese, yeast extract, salt and monosodium glutamate. Similar products made from a dough and fried in vegetable oil are **excluded (heading 19.05)**.

(B) Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals.

This group includes prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals. These products (often called “ Müsli ”) may contain dried fruit, nuts, sugar, honey, etc. They are generally put up as breakfast foods.

(C) Bulgur wheat.

This group includes bulgur wheat, in the form of worked grains, obtained by cooking hard wheat grains which are then dried, are husked or peeled and then broken, kibbled or milled and finally sieved into large and small size bulgur wheat. Bulgur wheat may also be in the form of whole grains.

(D) Other cereals, other than maize (corn), pre-cooked or otherwise prepared.

This group includes pre-cooked or otherwise prepared cereals in grain form (including broken grains). Thus, the group covers, for example, rice which has been pre-cooked either fully or partially and then dehydrated, with a consequential modification of the grain structure. Fully pre-cooked rice needs only to be soaked in water and brought to the boil before consumption while partially pre-cooked rice must be boiled for 5 to 12 minutes prior to consumption. Similarly, the group covers, for example, products consisting of pre-cooked rice to which other ingredients such as vegetables or seasonings have been added, **provided** that these other ingredients do not alter the character of the products as rice preparations.

The heading **does not cover** cereal grains merely worked or treated by the processes specified in **Chapter 10** or **Chapter 11**.

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The heading also **excludes** :

- (a) Prepared cereals coated or otherwise containing sugar in a proportion which gives them the character of sugar confectionery (**heading 17.04**).
- (b) 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**).
- (c) Prepared edible maize (corn) cobs and grains (**Chapter 20**).