

19.05

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 - Crispbread

1905.20 - Gingerbread and the like

- Sweet biscuits; waffles and wafers :

1905.31 - - Sweet biscuits

1905.32 - - Waffles and wafers

1905.40 - Rusks, toasted bread and similar toasted products

1905.90 - Other

(A) **Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa.**

This heading covers all bakers' wares. The most common ingredients of such wares are cereal flours, leavens and salt but they may also contain other ingredients such as : gluten, starch, flour of leguminous vegetables, malt extract or milk, seeds such as poppy, caraway or anise, sugar, honey, eggs, fats, cheese, fruit, cocoa in any proportion, meat, fish, bakery "improvers", etc. Bakery "improvers" serve mainly to facilitate the working of the dough, hasten fermentation, improve the characteristics and appearance of the products and give them better keeping qualities. The products of this heading may also be obtained from a dough based on flour, meal or powder of potatoes.

The heading includes the following products :

- (1) **Ordinary bread**, often containing only cereal flours, leavens and salt.
- (2) **Gluten bread** for diabetics.
- (3) **Unleavened bread** or *matzos*.
- (4) **Crispbread (also known as knäckebrot)**, which is a dry crisp bread usually in thin rectangular or round pricked pieces. Crispbread is made from a dough of flour, meal, groats or wholemeal of rye, oats, barley or wheat and leavened by means of yeast, sour dough or other leavening agents or by compressed air. The water content does not exceed 10 % by weight.
- (5) **Rusks, toasted bread and similar toasted products**, whether or not sliced or ground, with or without the addition of butter or other fats, sugar, eggs or other nutritive substances.

- (6) **Gingerbread and the like**, which are products of a spongy, often elastic consistency, made from rye or wheat flour, sweetening (for example, honey, glucose, invert sugar, refined molasses) and flavouring or spices, whether or not also containing egg yolk or fruit. Certain types of gingerbread are covered with chocolate or icing made from preparations of fat and cocoa. Other types may contain or may be covered with sugar.
- (7) "**Pretzels**", i.e., brittle, glazed and salted crackers made of cylindrical length of dough often twisted into a form resembling the letter "B".
- (8) **Biscuits**. These are usually made from flour and fat to which may have been added sugar or certain of the substances mentioned in Item (10) below. They are baked for a long time to improve the keeping qualities and are generally put up in closed packages. There are various types of biscuits including :
 - (a) **Plain biscuits** containing little or no sweetening matter but a relatively high proportion of fat; this type includes cream crackers and water biscuits.
 - (b) **Sweet biscuits**, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50 % of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12 % or less by weight and the maximum fat content 35 % by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.
 - (c) **Savoury and salted biscuits**, which usually have a low sucrose content.
- (9) **Waffles and wafers**, which are light fine bakers' wares baked between patterned metal plates. This category also includes thin waffle products, which may be rolled, waffles consisting of a tasty filling sandwiched between two or more layers of thin waffle pastry, and products made by extruding waffle dough through a special machine (ice cream cornets, for example). Waffles may also be chocolatecovered. Wafers are products similar to waffles.
- (10) **Pastries and cakes**, containing ingredients such as flour, starches, butter or other fats, sugar, milk, cream, eggs, cocoa, chocolate, coffee, honey, fruit, liqueurs, brandy, albumen, cheese, meat, fish, flavourings, yeast or other leavening agents.
- (11) **Certain bakery products made without flour** (e.g., meringues made of white of egg and sugar).
- (12) **Crêpes and pancakes**.

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- (13) **Quiche**, consisting of a pastry shell and a filling made from various ingredients, e.g., cheese, eggs, cream, butter, salt, pepper, nutmeg and, in the case of “ quiche lorraine ”, bacon or ham.
- (14) **Pizza** (pre-cooked or cooked), consisting of a pizza base (dough) covered with various other ingredients such as cheese, tomato, oil, meat, anchovies. However, uncooked pizza is classified in **heading 19.01**.
- (15) **Crisp savoury food products**, for example, those made from a dough based on flour, meal or powder of potatoes, or maize (corn) meal with the addition of a flavouring consisting of a mixture of cheese, monosodium glutamate and salt, fried in vegetable oil, ready for consumption.

The heading **excludes**:

- (a) Products containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (e.g., pies consisting of meat enclosed in pastry) (**Chapter 16**).
 - (b) Products of heading **20.05**.
- (B) **Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.**

This heading covers a number of products made from flour or starch pastes, generally baked in the form of discs or sheets. They are used for various purposes.

Communion wafers are thin discs made by cooking very pure wheat flour paste between iron plates.

Empty cachets of a kind suitable for pharmaceutical use are small, shallow cups made from flour or starch paste. They are made to fit together in pairs to form a container.

Sealing wafers are cut out of thin sheets of baked, dried and sometimes coloured paste. They may also contain adhesive substances.

Rice paper consists of thin sheets of baked and dried flour or starch paste. It is used for coating certain confectionery articles, particularly nougat. It should not be confused with the so-called “ rice paper ” made by slicing the pith of certain palms (see Explanatory Note to **heading 14.04**).
