

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.

1901.10 - Preparations for infant use, put up for retail sale

1901.20 - Mixes and doughs for the preparation of bakers' wares of heading 19.05

1901.90 - Other

(I) Malt extract.

Malt extracts are made by concentrating the solution obtained on macerating malt in water.

They remain classified in this heading whether in block or powder form, or as more or less viscous liquids.

Malt extracts with added lecithin, vitamins, salts, etc., remain in this heading **provided** they do not constitute medicaments of **Chapter 30**.

Malt extracts are mainly employed for the preparation of products of a kind used as infant food or for dietetic or culinary purposes, or for the manufacture of pharmaceutical products. The viscous forms may also be used without further preparation in the baking and textile industries.

This heading **does not cover** :

(a) Sugar confectionery, containing malt extract, of **heading 17.04**.

(b) Beers and other beverages (e.g., malton) with a basis of malt (**Chapter 22**).

(c) Malt enzymes (**heading 35.07**).

(II) 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.

This heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume.

Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis (see the General Explanatory Note to this Chapter).

It should be noted however that 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 are **excluded (Chapter 16)**.

19.01

For the purposes of this heading :

- (A) The terms “ **flour** ” and “ **meal** ” mean not only the cereal flour or meal of Chapter 11 but also food flour, meal and powder of vegetable origin of any Chapter, such as soya-bean flour. However, these terms **do not cover** flour, meal or powder of dried vegetables (**heading 07.12**), of potatoes (**heading 11.05**) or of dried leguminous vegetables (**heading 11.06**).
- (B) The term “ **starch** ” covers both untransformed starches and starches which have been pregelatinised or solubilised, **but not** more evolved starch products such as dextrin-maltose.

The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs.

These preparations are often used for making beverages, gruels, infant foods, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations.

They may also constitute intermediate preparations for the food industry.

The heading includes, *inter alia*, preparations such as :

- (1) Flours obtained by evaporating a mixture of milk with sugar and flour.
- (2) Preparations consisting of a mixture of egg powder, milk powder, malt extract and cocoa powder.
- (3) Racahout, a food preparation composed of rice flour, various starches, flour of sweet acorns, sugar and cocoa powder, flavoured with vanilla.
- (4) Preparations composed of mixtures of cereal flour with fruit flours, generally containing added cocoa powder, or of fruit flours with added cocoa powder.
- (5) Malted milk and similar preparations composed of powdered milk and malt extract with or without added sugar.
- (6) “ Knödel ”, “ Klösse ”, “ Nockerln ”, with ingredients such as semolina, cereal flour, breadcrumbs, fat, sugar, eggs, spices, yeast, jam or fruit. However, such products based on potato flour are classified in **Chapter 20**.
- (7) Ready-mixed doughs, consisting essentially of cereal flour with sugar, fat, eggs or fruit (including those put up in moulds or formed into final shape).
- (8) Uncooked pizza consisting of a pizza base (dough) covered with various other ingredients such as cheese, tomato, oil, meat, anchovies. However, pizza that is pre-cooked or cooked is classified in **heading 19.05**.

Apart from the preparations excluded by the General Explanatory Note to this Chapter, this heading also **excludes** :

- (a) Self-raising flours and “ swelling ” (pregelatinised) flours of **heading 11.01** or **11.02**.
 - (b) Mixed cereal flours (**heading 11.01** or **11.02**), mixed flours and meals of leguminous vegetables and mixed fruit flours, meals or powders (**heading 11.06**), not otherwise prepared.
 - (c) Pasta and couscous of **heading 19.02**.
 - (d) Tapioca and substitutes therefor (**heading 19.03**).
 - (e) Fully or partially cooked bakers’ wares, the latter requiring further cooking before consumption (**heading 19.05**).
 - (f) Sauces and preparations therefor (**heading 21.03**).
 - (g) Soups and broths and preparations therefor and homogenised composite food preparations (**heading 21.04**).
 - (h) Textured vegetable protein products (**heading 21.06**).
 - (ij) Beverages of **Chapter 22**.
- (III) **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.**

The preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example :

- (1) Preparations in powder or liquid form used as infant food or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.
- (2) Milk preparations obtained by replacing one or more constituents of milk (e.g., butyric fats) by another substance (e.g., oleic fats).

The products of this heading may be sweetened and may contain cocoa. However, the heading **excludes** products having the character of sugar confectionery (**heading 17.04**) and products containing 5 % or more by weight of cocoa calculated on a totally defatted basis (see the General Explanatory Note to this Chapter) (**heading 18.06**) and beverages (**Chapter 22**).

The heading also covers mixes and bases (e.g., powders) for making ice cream but it **excludes** ice cream and other edible ice based on milk constituents (**heading 21.05**).