

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 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.

GENERAL

This Chapter covers a number of preparations, generally used for food, which are made either directly from the cereals of Chapter 10, from the products of Chapter 11 or from food flour, meal and powder of vegetable origin of other Chapters (cereal flour, groats and meal, starch, fruit or vegetable flour, meal and powder) or from the goods of headings 04.01 to 04.04. The Chapter also covers pastrycooks' products and biscuits, even when not containing flour, starch or other cereal products.

For the purposes of Note 3 to this Chapter and heading 19.01, the cocoa content of a product can normally be calculated by multiplying the combined theobromine and caffeine content by a factor of 31. It should be noted that the term " cocoa " covers cocoa in all forms, including paste and solid.

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The Chapter **excludes** :

- (a) Food preparations (other than stuffed products of **heading 19.02**) 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) Food preparations of flour, groats, meal, starch or malt extract containing 40 % or more by weight of cocoa calculated on a totally defatted basis and food preparations of goods of headings 04.01 to 04.04 containing 5 % or more by weight of cocoa calculated on a totally defatted basis (**heading 18.06**).
- (c) Roasted coffee substitutes containing coffee in any proportion (**heading 09.01**) and other roasted coffee substitutes (e.g., roasted barley) (**heading 21.01**).
- (d) Powders for the manufacture of custards, desserts, ice cream or similar preparations but not being preparations based on flour, meal, starch, malt extract or goods of headings 04.01 to 04.04 (generally **heading 21.06**).
- (e) Products made from flour or from starch, specially prepared for use in animal feeding (e.g., dog biscuits) (**heading 23.09**).
- (f) Medicaments and other products of **Chapter 30**.