

Central Excise Tariff (Amendment) Act, 2004

Chapter XIX - Preparations of Cereals, Flour, Starch or Milk; Pastrycooks Products

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 1902, 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 2309); or

(c) medicaments or other products of Chapter 30.

2. For the purposes of heading 1901:

(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 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106).

3. Heading 1904 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 1806 (heading 1806).

4. For the purposes of heading 1904, 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.

5. In relation to products of this Chapter, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)

1901	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 0401 TO 0404, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED		
190110	Preparations for infant use, put up for retail sale:		
19011010	-- --Malted milk (including powder)	kg.	Nil
1901 1090	-- --Other	kg.	Nil
19012000	- Mixes and doughs for the preparation of bakers' wares of heading 1905	kg.	16%
190190	- Other:		
19019010	-- -Malt extract	kg.	16%
19019090	-- -Other	kg.	16%

1902	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		
	Uncooked pasta, not stuffed or otherwise prepared:		
19021100	- -Containing eggs	kg.	16%
19021900	- -Other	kg.	16%
190220	Stuffed pasta, whether or not cooked or otherwise prepared:		
19022010	-- -Cooked	kg.	16%
19022090	-- -Other	kg.	16%
190230	- Other Pasta:		
1902 3010	-- -Dried	kg.	16%
1902 3090	-- -Other	kg.	16%
190240	Couscous:		
19024010	-- -Unprepared	kg.	16%
19024090	-- -Other	kg.	16%
1903 00 00	TAPIOCA AND SUBSTITUTES THERE FOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS	kg.	Nil

1904	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		
190410	Prepared foods obtained by the swelling or roasting of cereals or cereal products:		
19041010	-- -Corn flakes	kg.	16%
19041020	-- -Paws, Mudi and the like	kg.	16%
19041030	-- -Bulgur wheat	kg.	16%
19041090	-- -Other	kg.	16%
19042000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg.	16%
1904 3000	- Bulgur wheat	kg.	16%
1904 9000	- Other	kg.	16%

1905	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		
19051000	- Crispbread	kg.	Nil
19052000	- Gingerbread and the like	kg.	Nil
	- Sweet biscuits; waffles and wafers:		
1905 3100	- -Sweet biscuits	kg.	16%
190532	- -Waffles and wafers:		
	-- Communion wafers:		
1905 3211	-- Coated with chocolate or containing chocolate	kg.	16%
1905 3219 -	-- Other	kg.	16%
1905 3290	-- --Other	kg.	16%
19054000	- Rusks, toasted bread and similar toasted products	kg.	Nil
190590	- Other:		
1905 9010	-- --Pastries and cakes	kg.	16%
1905 9020	-- --Biscuits not elsewhere specified or included	kg.	16%
1905 9030	-- --Extruded or expanded products, savoury	kg.	Nil
	or salted		
1905 9040	-- --Papad	kg.	Nil
1905 9090	-- --Other	kg.	Nil

* The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price. For percentage of abatement -please see Appendix V.