

CUSTOMS TARIFF (AMENDMENT) ACT, 2003

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" means :

(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.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)

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			
1901 10	- Preparations for infant use, put up fo retail sale:			
1901 10 10	-- Malted milk (including powder)	kg.	50%	-
1901 1090	-- Other	kg.	50%	-
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading 1905	kg.	30%	-
1901 90	- Other:			
1901 90 10	-- Malt extract	kg.	30%	-
1901 9090	-- Other	ke.	30%	-
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, WHETHEROR NOT PREPARED			
	- Uncooked pasta, not stuffed or otherwise prepared:			
1902 11 00	-- Containing eggs	kg.	30%	-
1902 19 00	- Other	kg.	30%	-
1902 20	- Staffed pasta, whether or not cooked or otherwise prepared:			
1902 20 10	-- Cooked	kg.	30%	-
1902 20 90	-- Other	kg.	30%	-
1902 30	- Other pasta:			
190230 10	-- Dried	kg.	30%	-
19023090	-- Other	kg.	30%	-
1902 40	- Couscous:			
1902 40 10	-- Unprepared	kg.	30%	-
1902 40 90	-- Other	kg.	30%	-
1903 00 00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SI Mil, All FORMS	kg.	30%	

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			
1904 10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:			
1904 10 10	-- Corn flakes	kg.	30%	-
1904 10 20	-- Paws, Mudi and the like	kg.	30%	-
19041030	-- Bulgur wheat	kg.	30%	-
1904 10 90	-- Other	kg.	30%	-
1904 20 00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes, and roasted cereal flakes or swelled cereals	kg.	30%	
1904 30 00	- Bulgur wheat	kg.	30%	—
1904 90 00	- Other	kg.	30%	-
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			
1905 1000	- Crispbread	kg.	30%	-
19052000	- Gingerbread and the like	kg.	30%	-
190530	- Sweet biscuits; waffles and wafers:			
190531 00	-- Sweet biscuits	kg.	45%	-
1905 32	-- Waffles and wafers:			
	-- Communion wafers:			
190532 11	--- Coated with chocolate or containing chocolate	kg.	45%	-
190532 19	-- - Other	kg.	45%	-
19053290	-- Other	kg.	45%	-
1905 40 00	- Rusks, toasted bread and similar toasted products	kg.	30%	
1905 90	- Other:			
190590 10	-- Pastries and cakes	kg.	30%	-
1905 90 20	-- Biscuits not elsewhere specified or included	kg.	30%	-
19059030	-- Extruded or expanded products, savoury or salted	kg.	30%	"

19059040	-- Papad	kg.	30%	-
19059090	-- Other	kg.	30%	-

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com