

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 food suitable for infants or young children 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**).