

Chapter 18

Cocoa and cocoa preparations

Notes.

1.- This Chapter does not cover :

- (a) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (b) Preparations of headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

2.- Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG						
18.01	1801.00	Cocoa beans, whole or broken, raw or roasted :																								
	1801.00.10	--- Whole or broken, raw	kg							Free				10.0%	15%	18%	5.0%	6.0%	5%	8%			2.5%			
	1801.00.20	--- Roasted	kg							Free					15%	18%	Ex		10%				2.5%			
18.02	1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	kg	L						Free				20.0%	20%	18%	Ex		5%	8%			2.5%			
18.03		Cocoa paste, whether or not defatted.																								
	1803.10.00	- Not defatted	kg							Free					20%	18%	10.0%	6.0%					2.5%			
	1803.20.00	- Wholly or partly defatted	kg							Free					20%	18%	10.0%		15%				2.5%			
18.04	1804.00.00	Cocoa butter, fat and oil.	kg							Free					20%	18%	10.0%	6.0%					2.5%			
18.05	1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	kg												15%	18%	10.0%	6.0%	5%	4%			2.5%			
18.06		Chocolate and other food preparations containing cocoa (+).																								
	1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	kg												20% or Rs. 240 per Kg	18%	10.0%		35% or Rs.160/= per kg				2.5%			
	1806.20.00	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	kg												20% or Rs. 520 per Kg	18%	10.0%		35% or Rs.160/= per kg				2.5%			
		- Other, in blocks, slabs or bars :																								

