

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 : | | | | | | | | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | | Cess | | Surcharge on Customs Duty | SSCL | S C L | | | |
|--------------|------------|---|------|--------------|-------------------|----|----|----|----|----|------|----|----|-------|-------------------------------|-----|-------|------|--|----|---------------------------------|------|-------------|--|------|--|
| | | | | | 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 : | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1806.31.00 | -- Filled | kg | | | | | | | | | | | | 20% or Rs.220/ = per kg | 18% | 10.0% | | 50% or 50% of 65% of MRP or Rs.290/= per kg | | | | | | 2.5% | |
| | 1806.32.00 | -- Not filled | kg | | | | | | | | | | | | 20% or Rs.220/ = per kg | 18% | 10.0% | | 50% or 50% of 65% of MRP or Rs.290/= per kg | | | | | | 2.5% | |
| | 1806.90.00 | - Other | kg | | | | | | | | | | | | 20% or Rs.220/ = per kg | 18% | 10.0% | | 50% or 50% of 65% of MRP or Rs.290/= per kg | | | | | | 2.5% | |