Chapter 18

Cocoa and cocoa preparations

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 Code	Description	Unit		Preferential Duty												PAL		Cess		Surcharge		S
HS Hdg				ICL/ SLSI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty		Gen	SG	GEN	SG	on Customs Duty	SSCL	C L
18.01	1801.00	Cocoa beans, whole or broken, raw or roasted :																					
	1801.00.10 1801.00.20	Whole or broken, raw Roasted	kg ka							Free Free				10.0%	<u>15%</u> 15%	18% 18%	5.0% Ex	6.0%	<u>5%</u> 10%	8%		<u>2.5%</u> 2.5%	+
	1802.00.00	Cocoa shells, husks, skins and other cocoa	kg	L						Free				20.0%	20%	18%	Ex		5%	8%		2.5%	\square
18.03		waste. Cocoa paste, whether or not defatted.					_	_															P
	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%	\square
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 													20% or Rs. 520 per Kg	18%	10.0%		35% or Rs.160/= per kg			2.5%	
		- Other, in blocks, slabs or bars :																					<u> </u>

Notes.

HS Hdg	HS Code	Description	Unit					P	refere	ential	Duty				0		P/		Cess		Surcharge		S
				ICL/ SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG		SSCL	C L
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 1803.20.00	 Not defatted Wholly or partly defatted 	kg kg						_	Free Free					20% 20%	<u>18%</u> 18%	10.0% 10.0%	6.0%	15%			2.5% 2.5%	
	1003.20.00		кy	+	+	+	+	+	+	riee	1		<u> </u>		20%	10%0	10.0%		13%0			2.3%	+
18.04	1804.00.00	Cocoa butter, fat and oil.	kg							Free					20%	18%	10.0%	6.0%				2.5%	F
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	18%	10.0%		35% or Rs.160/=			2.5%	$\left \right $
	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												per Kq 20% or Rs. 520 per Kg	18%	10.0%		per kq 35% or Rs.160/= per kg			2.5%	
																							+
	1806.31.00	Other, in blocks, slabs or bars : Filled																	500/				\square
	1000.31.00	rineu	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 ka			2.5%	