

Chapter 18

Cocoa and cocoa preparations

Notes.

1. - This Chapter does not cover the preparations of heading 04.03, 19.01, 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	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
18.01	1801.00	Cocoa beans, whole or broken, raw or roasted :																		
	1801.00.10	--- Whole or broken, raw		kg						Free				15%	15%	7.5%	2%	10%		
	1801.00.20	--- Roasted		kg						Free				15%	15%	7.5%	2%	10%		
18.02	1802.00	Cocoa shells, husks, skins and other cocoa waste.	L	kg						Free				30%	15%	7.5%	2%	10%		
18.03		Cocoa paste, whether or not defatted.																		
	1803.10	- Not defatted		kg						Free				30%	15%	7.5%	2%	10%		
	1803.20	- Wholly or partly defatted		kg						Free				30%	15%	7.5%	2%	10%		
18.04	1804.00	Cocoa butter, fat and oil.		kg						Free				30%	15%	7.5%	2%	10%		
18.05	1805.00	Cocoa powder, not containing added sugar or other sweetening matter.		kg										15%	15%	7.5%	2%	5%		
18.06		Chocolate and other food preparations containing cocoa (+).																		

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	1806.10	- Cocoa powder, containing added sugar or other sweetening matter		kg										30%	15%	7.5%	2%	35% or Rs.100/= per kg		
	1806.20	- 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										30% or Rs.175/= per kg	15%	7.5%	2%	35% or Rs.100/= per kg		
		- Other, in blocks, slabs or bars :																		
	1806.31	-- Filled		kg										30% or Rs.72/= per kg	15%	7.5%	2%	35% or 35% of 65% of MRP or Rs. 100/= per kg		
	1806.32	-- Not filled		kg										30% or Rs.72/= per kg	15%	7.5%	2%	35% or 35% of 65% of MRP or Rs. 100/= per kg		
	1806.90	- Other		kg										30% or Rs.72/= per kg	15%	7.5%	2%	35% or 35% of 65% of MRP or Rs. 100/= per kg		