

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 | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|------------|-----|---|------|--------------|-------------------|----|----|----|----|------|----|----|----|----|----------|-----|-------|------------------------------|-------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 18.01 | 1801.00.00 | | Cocoa beans, whole or broken, raw or roasted : | | | | | | | | | | | | | | | | | | |
| | 1801.00.10 | --- | Whole or broken, raw | kg | | | | | | | Free | | | | | 15% | 8% | 10.0% | 10% | | |
| | 1801.00.20 | --- | Roasted | kg | | | | | | | Free | | | | | 15% | 8% | 10.0% | 10% | | |
| 18.02 | 1802.00.00 | | Cocoa shells, husks, skins and other cocoa waste. | kg | L | | | | | | Free | | | | | 30% | 8% | 10.0% | 10% | | |
| 18.03 | | | Cocoa paste, whether or not defatted. | | | | | | | | | | | | | | | | | | |
| | 1803.10.00 | - | Not defatted | kg | | | | | | | Free | | | | | 30% | 8% | 10.0% | | | |
| | 1803.20.00 | - | Wholly or partly defatted | kg | | | | | | | Free | | | | | 30% | 8% | 10.0% | 10% | | |
| 18.04 | 1804.00.00 | | Cocoa butter, fat and oil. | kg | | | | | | | Free | | | | | 30% | 8% | 10.0% | | | |
| 18.05 | 1805.00.00 | | Cocoa powder, not containing added sugar or other sweetening matter. | kg | | | | | | | | | | | | 15% | 8% | 10.0% | 5% | | |
| 18.06 | | | Chocolate and other food preparations containing cocoa (+). | | | | | | | | | | | | | | | | | | |
| | 1806.10.00 | - | Cocoa powder, containing added sugar or other sweetening matter | kg | | | | | | | | | | | | 30% | 8% | 10.0% | 35% or Rs.100/= per kg | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------|------------|----|---|------|--------------|-------------------|----|----|----|----|----|----|----|----|----|--------------------------|-----|-------|---|-------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| | 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 | | | | | | | | | | | | 30. % or Rs.193/= per kg | 8% | 10.0% | 35% or Rs.100/= per kg | | |
| | | - | Other, in blocks, slabs or bars : | | | | | | | | | | | | | | | | | | |
| | 1806.31.00 | -- | Filled | kg | | | | | | | | | | | | 30. % or Rs.80/= per kg | 8% | 10.0% | 35% or 35% of 65% of MRP or Rs.100/= per kg | | |
| | 1806.32.00 | -- | Not filled | kg | | | | | | | | | | | | 30. % or Rs.80/= per kg | 8% | 10.0% | 35% or 35% of 65% of MRP or Rs.100/= per kg | | |
| | 1806.90.00 | - | Other | kg | | | | | | | | | | | | 30. % or Rs.80/= per kg | 8% | 10.0% | 35% or 35% of 65% of MRP or Rs.100/= per kg | | |
| | | | | | | | | | | | | | | | | | | | | | |