

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 | | | | | | | |
| 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% | |

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|---------|---------|---|-------------|------|-------------------|----|----|----|----|----|----|----|------------------------|-------------|-------------|-------------|--|-------------------------------|-------------|----|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | | SD |
| 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 (+). | | | | | | | | | | | | | | | | | | |
| | 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 | | | |