

## 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						
<b>18.01</b>	1801.00	<b>Cocoa beans, whole or broken, raw or roasted :</b>																	
	1801.00.10	--- Whole or broken, raw		kg						Free				15%	12%	5%	2%	10%	
	1801.00.20	--- Roasted		kg						Free				15%	12%	5%	2%	10%	
<b>18.02</b>	1802.00	<b>Cocoa shells, husks, skins and other cocoa waste.</b>	L	kg						Free				25%	12%	5%	2%	10%	
<b>18.03</b>		<b>Cocoa paste, whether or not defatted.</b>																	
	1803.10	- Not defatted		kg						Free				25%	12%	5%	2%	10%	
	1803.20	- Wholly or partly defatted		kg						Free				25%	12%	5%	2%	10%	
<b>18.04</b>	1804.00	<b>Cocoa butter, fat and oil.</b>		kg						Free				25%	12%	5%	2%	10%	
<b>18.05</b>	1805.00	<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>		kg										15%	12%	5%	2%	5%	
<b>18.06</b>		<b>Chocolate and other food preparations containing cocoa (+).</b>																	

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										25%	12%	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										25% or Rs.60/= per kg	12%	5%	2%	35% or Rs.100/= per kg	
		- Other, in blocks, slabs or bars :																	
	1806.31	-- Filled		kg										25% or Rs.60/= per kg	12%	5%	2%	35% or 35% of 65% of MRP or Rs. 100/= per kg	
	1806.32	-- Not filled		kg										25% or Rs.60/= per kg	12%	5%	2%	35% or 35% of 65% of MRP or Rs. 100/= per kg	
	1806.90	- Other		kg										25% or Rs.60/= per kg	12%	5%	2%	35% or Rs.100/= per kg	