

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.D)	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					10%	8%	5.0%	10%		
	1801.00.20	---	Roasted	kg						Free					10%	8%	10.0%	15%		
18.02	1802.00.00		Cocoa shells, husks, skins and other cocoa waste.	kg	L					Free					15%	8%	10.0%	10%		
18.03			Cocoa paste, whether or not defatted.																	
	1803.10.00	-	Not defatted	kg						Free					15%	8%	10.0%			
	1803.20.00	-	Wholly or partly defatted	kg						Free					15%	8%	10.0%	25%		
18.04	1804.00.00		Cocoa butter, fat and oil.	kg						Free					15%	8%	10.0%			
18.05	1805.00.00		Cocoa powder, not containing added sugar or other sweetening matter.	kg											10%	8%	10.0%	10%		
18.06			Chocolate and other food preparations containing cocoa (+).																	
	1806.10.00	-	Cocoa powder, containing added sugar or other sweetening matter	kg											15%	8%	10.0%	50% or Rs.120/= per kg		
	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											15.% or Rs.97/= per kg	8%	10.0%	50% or Rs.120/= per kg		
		-	Other, in blocks, slabs or bars :																	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L		
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	1806.31.00	--	Filled	kg														15. % or Rs.40/= per kg	8%	10.0%	50% or 50% of 65% of MRP or Rs.143/= per kg		
	1806.32.00	--	Not filled	kg														15. % or Rs.40/= per kg	8%	10.0%	50% or 50% of 65% of MRP or Rs.143/= per kg		
	1806.90.00	-	Other	kg														15. % or Rs.40/= per kg	8%	10.0%	50% or 50% of 65% of MRP or Rs.143/= per kg		