

**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	SG							
<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					10%	8%	5.0%	10%		
	1801.00.20	--- Roasted	kg								Free					10%	8%	10.0%	15%		
<b>18.02</b>	1802.00.00	<b>Cocoa shells, husks, skins and other cocoa waste.</b>	kg	L							Free					15%	8%	10.0%	10%		
<b>18.03</b>		<b>Cocoa paste, whether or not defatted.</b>																			
	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%		
<b>18.04</b>	1804.00.00	<b>Cocoa butter, fat and oil.</b>	kg								Free					15%	8%	10.0%			
<b>18.05</b>	1805.00.00	<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>	kg													10%	8%	10.0%	10%		
<b>18.06</b>		<b>Chocolate and other food preparations containing cocoa (+).</b>																			
	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	L												15% or Rs.195/= 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
	1806.31.00	--	Filled	kg	L										15.% or Rs.80/= per kg	8%	10.0%	50% or 50% of 65% of MRP or Rs.143/= per kg		
	1806.32.00	--	Not filled	kg	L										15.% or Rs.80/= per kg	8%	10.0%	50% or 50% of 65% of MRP or Rs.143/= per kg		
	1806.90.00	-	Other	kg	L										15.% or Rs.80/= per kg	8%	10.0%	50% or 50% of 65% of MRP or Rs.143/= per kg		