

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.

1.- This Chapter does not cover :

(a) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(b) Preparations of headings 04.03, 19.01, 19.02, 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	Surcharge on Customs Duty	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
18.01	1801.00	Cocoa beans, whole or broken, raw or roasted :																				
	1801.00.10	--- Whole or broken, raw	kg								Free					10%	15%	5.0%	10%			2.5%
	1801.00.20	--- Roasted	kg								Free					10%	15%	10.0%	15%			2.5%
18.02	1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	kg	L							Free					15%	15%	10.0%	10%			2.5%
18.03		Cocoa paste, whether or not defatted.																				
	1803.10.00	- Not defatted	kg								Free					15%	15%	10.0%				2.5%
	1803.20.00	- Wholly or partly defatted	kg								Free					15%	15%	10.0%	25%			2.5%
18.04	1804.00.00	Cocoa butter, fat and oil.	kg								Free					15%	15%	10.0%				2.5%
18.05	1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	kg													10%	15%	10.0%	10%			2.5%
18.06		Chocolate and other food preparations containing cocoa (+).																				
	1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	kg													15%	15%	10.0%	50% or Rs.240/= per kg			2.5%
	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.390/ = per kg	15%	10.0%	50% or Rs.240/= per kg	50%		2.5%
		- Other, in blocks, slabs or bars :																				

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
18.01	1801.00	Cocoa beans, whole or broken, raw or roasted :																					
	1801.00.10	--- Whole or broken, raw	kg							Free					10%	15%	5.0%	10%				2.5%	
	1801.00.20	--- Roasted	kg							Free					10%	15%	10.0%	15%				2.5%	
18.02	1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	kg	L						Free					15%	15%	10.0%	10%				2.5%	
18.03		Cocoa paste, whether or not defatted.																					
	1803.10.00	- Not defatted	kg							Free					15%	15%	10.0%					2.5%	
	1803.20.00	- Wholly or partly defatted	kg							Free					15%	15%	10.0%	25%				2.5%	
18.04	1804.00.00	Cocoa butter, fat and oil.	kg							Free					15%	15%	10.0%					2.5%	
18.05	1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	kg												10%	15%	10.0%	10%				2.5%	
18.06		Chocolate and other food preparations containing cocoa (+).																					
	1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	kg												15%	15%	10.0%	50% or Rs.240/= per kg				2.5%	
	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.390/= per kg	15%	10.0%	50% or Rs.240/= per kg	50%			2.5%	
		- Other, in blocks, slabs or bars :																					
	1806.31.00	-- Filled	kg	TS											15.% or Rs.160/= per kg	15%	10.0%	50% or 50% of 65% of MRP or Rs.290/= per kg	200%			2.5%	
	1806.32.00	-- Not filled	kg	TS											15.% or Rs.160/= per kg	15%	10.0%	50% or 50% of 65% of MRP or Rs.290/= per kg	200%			2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
18.01	1801.00	Cocoa beans, whole or broken, raw or roasted :																					
	1801.00.10	--- Whole or broken, raw	kg							Free					10%	15%	5.0%	10%				2.5%	
	1801.00.20	--- Roasted	kg							Free					10%	15%	10.0%	15%				2.5%	
18.02	1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	kg	L						Free					15%	15%	10.0%	10%				2.5%	
18.03		Cocoa paste, whether or not defatted.																					
	1803.10.00	- Not defatted	kg							Free					15%	15%	10.0%					2.5%	
	1803.20.00	- Wholly or partly defatted	kg							Free					15%	15%	10.0%	25%				2.5%	
18.04	1804.00.00	Cocoa butter, fat and oil.	kg							Free					15%	15%	10.0%					2.5%	
18.05	1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	kg												10%	15%	10.0%	10%				2.5%	
18.06		Chocolate and other food preparations containing cocoa (+).																					
	1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	kg												15%	15%	10.0%	50% or Rs.240/= per kg				2.5%	
	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.390/= per kg	15%	10.0%	50% or Rs.240/= per kg	50%			2.5%	
		- Other, in blocks, slabs or bars :																					
	1806.31.00	-- Filled	kg	TS											15% or Rs.160/= per kg	15%	10.0%	50% or 50% of 65% of MRP or Rs.290/= per kg	200%			2.5%	
	1806.32.00	-- Not filled	kg	TS											15% or Rs.160/= per kg	15%	10.0%	50% or 50% of 65% of MRP or Rs.290/= per kg	200%			2.5%	
	1806.90.00	- Other	kg	TS											15% or Rs.160/= per kg	15%	10.0%	50% or 50% of 65% of MRP or Rs.290/= per kg	200%			2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	SSCL	S C L			
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18.01	1801.00	Cocoa beans, whole or broken, raw or roasted :																						
	1801.00.10	--- Whole or broken, raw	kg							Free					10%	15%	5.0%	10%					2.5%	
	1801.00.20	--- Roasted	kg							Free					10%	15%	10.0%	15%					2.5%	
18.02	1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	kg	L						Free					15%	15%	10.0%	10%					2.5%	
18.03		Cocoa paste, whether or not defatted.																						
	1803.10.00	- Not defatted	kg							Free					15%	15%	10.0%						2.5%	
	1803.20.00	- Wholly or partly defatted	kg							Free					15%	15%	10.0%	25%					2.5%	
18.04	1804.00.00	Cocoa butter, fat and oil.	kg							Free					15%	15%	10.0%						2.5%	
18.05	1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	kg												10%	15%	10.0%	10%					2.5%	
18.06		Chocolate and other food preparations containing cocoa (+).																						
	1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	kg												15%	15%	10.0%	50% or Rs.240/= per kg					2.5%	
	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.390/= per kg	15%	10.0%	50% or Rs.240/= per kg	50%				2.5%	
		- Other, in blocks, slabs or bars :																						
	1806.31.00	-- Filled	kg	TS											15% or Rs.160/= per kg	15%	10.0%	50% or 50% of 65% of MRP or Rs.290/= per kg	200%				2.5%	
	1806.32.00	-- Not filled	kg	TS											15% or Rs.160/= per kg	15%	10.0%	50% or 50% of 65% of MRP or Rs.290/= per kg	200%				2.5%	
	1806.90.00	- Other	kg	TS											15% or Rs.160/= per kg	15%	10.0%	50% or 50% of 65% of MRP or Rs.290/= per kg	200%				2.5%	