

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				12.5%	15%	15%	5.0%	5%		2.5%	
	1801.00.20	---	Roasted	kg							Free					15%	15%	Ex	10%		2.5%	
18.02	1802.00.00		Cocoa shells, husks, skins and other cocoa waste.	kg	L						Free				16.7%	20%	15%	Ex	5%		2.5%	
18.03			Cocoa paste, whether or not defatted.																			
	1803.10.00	-	Not defatted	kg							Free					20%	15%	10.0%			2.5%	
	1803.20.00	-	Wholly or partly defatted	kg							Free					20%	15%	10.0%	15%		2.5%	
18.04	1804.00.00		Cocoa butter, fat and oil.	kg							Free					20%	15%	10.0%			2.5%	
18.05	1805.00.00		Cocoa powder, not containing added sugar or other sweetening matter.	kg												15%	15%	10.0%	5%		2.5%	
18.06			Chocolate and other food preparations containing cocoa (+).																			
	1806.10.00	-	Cocoa powder, containing added sugar or other sweetening matter	kg												20% or Rs. 240 per Kg	15%	10.0%	35% or Rs.160/= 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												20% or Rs. 520 per Kg	15%	10.0%	35% or Rs.160/= 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				12.5%	15%	15%	5.0%	5%		2.5%		
	1801.00.20	---	Roasted	kg						Free					15%	15%	Ex	10%		2.5%		
18.02	1802.00.00		Cocoa shells, husks, skins and other cocoa waste.	kg	L					Free				16.7%	20%	15%	Ex	5%		2.5%		
18.03			Cocoa paste, whether or not defatted.																			
	1803.10.00	-	Not defatted	kg						Free					20%	15%	10.0%			2.5%		
	1803.20.00	-	Wholly or partly defatted	kg						Free					20%	15%	10.0%	15%		2.5%		
18.04	1804.00.00		Cocoa butter, fat and oil.	kg						Free					20%	15%	10.0%			2.5%		
18.05	1805.00.00		Cocoa powder, not containing added sugar or other sweetening matter.	kg											15%	15%	10.0%	5%		2.5%		
18.06			Chocolate and other food preparations containing cocoa (+).																			
	1806.10.00	-	Cocoa powder, containing added sugar or other sweetening matter	kg											20% or Rs. 240 per Kg	15%	10.0%	35% or Rs.160/= 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											20% or Rs. 520 per Kg	15%	10.0%	35% or Rs.160/= per kg	50%	2.5%		
		-	Other, in blocks, slabs or bars :																			
	1806.31.00	--	Filled	kg											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											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 Hdq	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				12.5%	15%	15%	5.0%	5%		2.5%		
	1801.00.20	---	Roasted	kg						Free					15%	15%	Ex	10%		2.5%		
18.02	1802.00.00		Cocoa shells, husks, skins and other cocoa waste.	kg	L					Free				16.7%	20%	15%	Ex	5%		2.5%		
18.03			Cocoa paste, whether or not defatted.																			
	1803.10.00	-	Not defatted	kg						Free					20%	15%	10.0%			2.5%		
	1803.20.00	-	Wholly or partly defatted	kg						Free					20%	15%	10.0%	15%		2.5%		
18.04	1804.00.00		Cocoa butter, fat and oil.	kg						Free					20%	15%	10.0%			2.5%		
18.05	1805.00.00		Cocoa powder, not containing added sugar or other sweetening matter.	kg											15%	15%	10.0%	5%		2.5%		
18.06			Chocolate and other food preparations containing cocoa (+).																			
	1806.10.00	-	Cocoa powder, containing added sugar or other sweetening matter	kg											20% or Rs. 240 per Kg	15%	10.0%	35% or Rs.160/= 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											20% or Rs. 520 per Kg	15%	10.0%	35% or Rs.160/= per kg	50%	2.5%		
		-	Other, in blocks, slabs or bars :																			
	1806.31.00	--	Filled	kg											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											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											15.% or Rs.160/= per kg	15%	10.0%	50% or 50% of 65% of MRP or Rs.290/=	200%	2.5%		

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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				12.5%	15%	15%	5.0%	5%		2.5%		
	1801.00.20	---	Roasted	kg						Free					15%	15%	Ex	10%		2.5%		
18.02	1802.00.00		Cocoa shells, husks, skins and other cocoa waste.	kg	L					Free				16.7%	20%	15%	Ex	5%		2.5%		
18.03			Cocoa paste, whether or not defatted.																			
	1803.10.00	-	Not defatted	kg						Free					20%	15%	10.0%			2.5%		
	1803.20.00	-	Wholly or partly defatted	kg						Free					20%	15%	10.0%	15%		2.5%		
18.04	1804.00.00		Cocoa butter, fat and oil.	kg						Free					20%	15%	10.0%			2.5%		
18.05	1805.00.00		Cocoa powder, not containing added sugar or other sweetening matter.	kg											15%	15%	10.0%	5%		2.5%		
18.06			Chocolate and other food preparations containing cocoa (+).																			
	1806.10.00	-	Cocoa powder, containing added sugar or other sweetening matter	kg											20% or Rs. 240 per Kg	15%	10.0%	35% or Rs.160/= 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											20% or Rs. 520 per Kg	15%	10.0%	35% or Rs.160/= per kg	50%	2.5%		
		-	Other, in blocks, slabs or bars :																			
	1806.31.00	--	Filled	kg											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											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											15.% or Rs.160/= per kg	15%	10.0%	50% or 50% of 65% of MRP or Rs. 290/=	200%	2.5%		

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