

Chapter 18

Cocoa and cocoa preparations

Notes.

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				GEN	SG							
18.01	1801.00	Cocoa beans, whole or broken, raw or roasted :																								
	1801.00.10	--- Whole or broken, raw	kg								Free			10.0%	15%	18%	5.0%	5%	8%						2.5%	
	1801.00.20	--- Roasted	kg								Free				15%	18%	Ex	10%							2.5%	
18.02	1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	kg	L							Free			20.0%	20%	18%	Ex	5%	8%						2.5%	
18.03		Cocoa paste, whether or not defatted.																								
	1803.10.00	- Not defatted	kg								Free				20%	18%	10.0%								2.5%	
	1803.20.00	- Wholly or partly defatted	kg								Free				20%	18%	10.0%	15%							2.5%	
18.04	1804.00.00	Cocoa butter, fat and oil.	kg								Free				20%	18%	10.0%								2.5%	
18.05	1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	kg												15%	18%	10.0%	5%	4%						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	18%	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	18%	10.0%	35% or Rs.160/= per kg							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				GEN	SG						
18.01	1801.00	Cocoa beans, whole or broken, raw or roasted :																							
	1801.00.10	---- Whole or broken, raw	kg								Free			10.0%	15%	18%	5.0%	5%	8%					2.5%	
	1801.00.20	---- Roasted	kg								Free				15%	18%	Ex	10%						2.5%	
18.02	1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	kg	L							Free			20.0%	20%	18%	Ex	5%	8%					2.5%	
18.03		Cocoa paste, whether or not defatted.																							
	1803.10.00	- Not defatted	kg								Free				20%	18%	10.0%							2.5%	
	1803.20.00	- Wholly or partly defatted	kg								Free				20%	18%	10.0%	15%						2.5%	
18.04	1804.00.00	Cocoa butter, fat and oil.	kg								Free				20%	18%	10.0%							2.5%	
18.05	1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	kg												15%	18%	10.0%	5%	4%					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	18%	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	18%	10.0%	35% or Rs.160/= per kg						2.5%	
		- Other, in blocks, slabs or bars :																							
	1806.31.00	-- Filled	kg												15.% or Rs.160/ = per kg	18%	10.0%	50% or 50% of 65% of MRP or Rs.290/= per kg						2.5%	
	1806.32.00	-- Not filled	kg												15.% or Rs.160/ = per kg	18%	10.0%	50% or 50% of 65% of MRP or Rs.290/= per kg						2.5%	
	1806.90.00	- Other	kg												15.% or Rs.160/ = per kg	18%	10.0%	50% or 50% of 65% of MRP or Rs.290/= per kg						2.5%	