

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	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%	6.0%	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%	6.0%				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%	6.0%				2.5%	
18.05	1805.00.00		Cocoa powder, not containing added sugar or other sweetening matter.	kg												15%	18%	10.0%	6.0%	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	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%	6.0%	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%	6.0%				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%	6.0%				2.5%	
18.05	1805.00.00		Cocoa powder, not containing added sugar or other sweetening matter.	kg												15%	18%	10.0%	6.0%	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												20% or Rs.220/ = per kg	18%	10.0%		35% or 35% of 65% of MRP or Rs.200/= per kg			2.5%	
	1806.32.00	--	Not filled	kg												20% or Rs.220/ = per kg	18%	10.0%		35% or 35% of 65% of MRP or Rs.200/= per kg			2.5%	
	1806.90.00	-	Other	kg												20% or Rs.220/ = per kg	18%	10.0%		35% or 35% of 65% of MRP or Rs.200/= per kg			2.5%	