

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	SCL			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	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				10.0%	10%	18%	5%	6%			8%				2.5%	
	1801.00.20	--- Roasted	kg							Free					10%	18%	Ex			5%					2.5%	
<b>18.02</b>	1802.00.00	<b>Cocoa shells, husks, skins and other cocoa waste.</b>	kg	L						Free				20.0%	20%	18%	Ex				8%				2.5%	
<b>18.03</b>		<b>Cocoa paste, whether or not defatted.</b>																								
	1803.10.00	- Not defatted	kg							Free					20%	18%	10%	6%							2.5%	
	1803.20.00	- Wholly or partly defatted	kg							Free					20%	18%	10%				8%				2.5%	
<b>18.04</b>	1804.00.00	<b>Cocoa butter, fat and oil.</b>	kg							Free					20%	18%	10%	6%							2.5%	
<b>18.05</b>	1805.00.00	<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>	kg												10%	18%	10%	6%			4%				2.5%	
<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												20% or Rs. 240 per Kg	18%	10%				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%				18% or Rs.80/= per kg				2.5%	
	1806.31.00	-- Other, in blocks, slabs or bars : Filled	kg												20% or Rs.220/= per kg	18%	10%				35% or 65% of MRP or Rs.200/= per kg				2.5%	

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Surcharge on Customs Duty	SSCL	SCL			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	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			10.0%	10%	18%	5%	6%		8%					2.5%	
	1801.00.20	--- Roasted	kg								Free				10%	18%	Ex		5%		8%				2.5%	
<b>18.02</b>	1802.00.00	<b>Cocoa shells, husks, skins and other cocoa waste.</b>	kg	L							Free			20.0%	20%	18%	Ex			8%					2.5%	
<b>18.03</b>		<b>Cocoa paste, whether or not defatted.</b>																								
	1803.10.00	- Not defatted	kg								Free				20%	18%	10%	6%							2.5%	
	1803.20.00	- Wholly or partly defatted	kg								Free				20%	18%	10%		8%						2.5%	
<b>18.04</b>	1804.00.00	<b>Cocoa butter, fat and oil.</b>	kg								Free				20%	18%	10%	6%							2.5%	
<b>18.05</b>	1805.00.00	<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>	kg												10%	18%	10%	6%		4%					2.5%	
<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												20% or Rs. 240 per Kg	18%	10%		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%		18% or Rs.80/= per kg						2.5%	
		- Other, in blocks, slabs or bars :																								
	1806.31.00	-- Filled	kg												20% or Rs.220/= per kg	18%	10%		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%		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%		35% or 35% of 65% of MRP or Rs.200/= per kg						2.5%	