

## CHAPTER 18

*Cocoa and cocoa preparations*

## NOTES

1. This Chapter does not cover the preparations of heading 0403, 1901, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.

2. Heading 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

3. In relation to products of this Chapter, labelling or relabelling of containers or repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item	Description of goods	Units	Rate of duty
(1)	(2)	(3)	(4)
<b>1801 00 00</b>	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	kg.	12.5%
<b>1802 00 00</b>	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	kg.	12.5%
<b>1803</b>	COCOA PASTE, WHETHER OR NOT DEFATTED		
1803 10 00	- Not defatted	kg.	12.5%
1803 20 00	- Wholly or partly defatted	kg.	12.5%
<b>1804 00 00</b>	COCOA BUTTER, FAT AND OIL	kg.	12.5%
<b>1805 00 00</b>	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	kg.	12.5%
<b>1806</b>	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA		
1806 10 00	- Cocoa powder, containing added sugar or other sweetening matter	kg.	12.5%
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.	12.5%
	- <i>Other, in blocks, slabs or bars :</i>		
1806 31 00	-- Filled	kg.	12.5%
1806 32 00	-- Not filled	kg.	12.5%
1806 90	- <i>Other:</i>		
1806 90 10	--- Chocolate and chocolate products	kg.	12.5%
1806 90 20	--- Sugar confectionery containing cocoa	kg.	12.5%
1806 90 30	--- Spreads containing cocoa	kg.	12.5%
1806 90 40	--- Preparations containing cocoa for making beverages	kg.	12.5%
1806 90 90	--- Other	kg.	12.5%

**The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price. For percentage of abatement - please see Appendix V.**