

**CHAPTER 18  
COCOA AND COCOA PREPARATIONS**

NOTES

1. This Chapter does not cover the preparations of heading No. 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note I to this Chapter, other food preparations containing cocoa.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>18.01</b>	<b>Cocoa beans, whole or broken, raw or roasted</b>					
1801.0011.00	Superior quality Cocoa beans		5	5		
1801.0012.00	Standard quality Cocoa beans		5	5		
1801.0019.00	.01		5	5		
1801.0020.00	Roasted Cocoa beans		5	5		
1801.0030.00	Broken Cocoa beans		5	5		
<b>18.02</b>	<b>Cocoa shells, husks, skins and other cocoa waste</b>					
1802.0000.00	.		10	5		
<b>18.03</b>	<b>Cocoa paste, whether or not defatted</b>					
1803.1000.00	Not defatted Cocoa paste		10	5		
1803.2000.00	Wholly or partly defatted Cocoa paste		10	5		
<b>18.04</b>	<b>Cocoa butter, fat and oil</b>					
1804.0010.00	Fat and oil of cocoa		10	5		
1804.0020.00	Natural cocoa butter		10	5		
1804.0090.00	Other butter of cocoa and deodorised cocoa		10	5		
<b>18.05</b>	<b>Cocoa powder, not containing added sugar or other sweetening matter</b>					
1805.0010.00	Cocoa powder In packing with a net content exceeding 2 kg		35	5		
1805.0090.00	Cocoa powder In packing with a net content not exceeding 2 kg		35	5		
<b>18.06</b>	<b>Chocolate and other food preparations containing cocoa</b>					
1806.1000.00	Cocoa powder, containing added sugar or other sweetening matter		35	5		
1806.2000.00	... in packing exceeding 2kg		35	5		
1806.3100.00	... in packing not exceeding 2kg; Filled		35	5		
1806.3210.00	... in packing =< 2kg;not Filled Chocolate		35	5		
1806.3290.00	... in packing =< 2kg;not Filled; no Chocolate		35	5		
1806.9010.00	Other confectionery containing cocoa and chocolate		35	5		
1806.9090.00	Other food preparations not containing cocoa and chocolate		35	5		