

Chapter 18

Cocoa and Cocoa Preparations

Notes.

1. This Chapter does not cover the preparations of heading 04.03, 19.01, 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.

Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 42, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
1801	Cocoa beans, whole or broken, raw or roasted	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	CVD by Ntfn 02/2008-CE dated 01.03.2008; Sl. No.6
1802	Cocoa shells, husks, skins and other cocoa waste	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008
1803	Cocoa paste, whether or not defatted										MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008
1803 10 00	- Not defatted	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1803 20 00	- Wholly or partly defatted	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1804	Cocoa butter, fat and oil	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008
1805	Cocoa powder, not containing added sugar or other sweetening matter	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1806	Chocolate and other food preparations containing cocoa										
1806 10 00	- Cocoa powder, containing added sugar or other sweetening matter	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1806 20 00	- Other preparations in blocks, bars or slabs 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.	30.00	30.00	---	4	10	1.30	50.479	Free	
	- Other, in blocks, slabs or bars:										
1806 31 00	-- Filled	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1806 32 00	-- Not filled	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1806 90	- Other:										
1806 90 10	--- Chocolate confectionery	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1806 90 20	--- Sugar confectionery containing cocoa	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1806 90 30	--- Spreads containing cocoa	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1806 90 40	--- Preparations containing cocoa for making beverages	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1806 90 90	--- Other	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	

Exemption: Duty on Food preparations, for infant use and put up for retail sale as specified is 17.5%. See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No.41A

[Import Licensing Notes

The import of chocolates and chocolate products and candies/ confectionary/ food preparations with milk or milk solids as an ingredient shall be prohibited from China for a period of one year from 24th December, 2010 and until further orders.

The transitional arrangements under para 1.5 of the Foreign trade Policy 2004-09 will not be allowed in the case of import of above products from China for this period.]

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

¹ Inserted vide Ntfn No. 67 (RE-2008)/2004-2009 dated 01.12.2008 and further amended vide Ntfn Nos. 111 (RE-2008)/2004-2009 dated 16.06.2009; 16 (RE-2010)/2009-2014 dated 03.01.2011.