

## 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.

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
<b>18.01</b>		<b>Cocoa beans, whole or broken, raw or roasted.</b>					
		- Cocoa beans:					
	1801.00.11.00	-- Superior quality	kg	5	7.5	0	0
	1801.00.12.00	-- Standard quality	kg	5	7.5	0	0
	1801.00.19.00	-- Other quality	kg	5	7.5	0	0
	1801.00.20.00	- Roasted	kg	5	7.5	0	0
	1801.00.30.00	- Broken	kg	5	7.5	0	0
<b>18.02</b>	1802.00.00.00	<b>Cocoa shells, husks, skins and other cocoa waste.</b>	kg	10	7.5	0	0
<b>18.03</b>		<b>Cocoa paste, whether or not defatted.</b>					
	1803.10.00.00	- Not defatted	kg	10	7.5	0	0
	1803.20.00.00	- Wholly or partly defatted	kg	10	7.5	0	0
<b>18.04</b>		<b>Cocoa butter, fat and oil.</b>					
	1804.00.10.00	- Fat and oil of cocoa	kg	10	7.5	0	0
	1804.00.20.00	- Natural cocoa butter	kg	10	7.5	0	0
	1804.00.90.00	- Other butter of cocoa and deodorised cocoa	kg	10	7.5	0	0
<b>18.05</b>		<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>					
	1805.00.10.00	- In packing with a net content not exceeding 2 kg	kg	35	7.5	0	0
	1805.00.90.00	- Other	kg	35	7.5	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
<b>18.06</b>		<b>Chocolate and other food preparations containing cocoa.</b>					
	1806.10.00.00	- Cocoa powder, containing added sugar or other sweetening matter	kg	35	7.5	0	0
	1806.20.00.00	- 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	35	7.5	0	0
		- Other, in blocks, slabs or bars :					
	1806.31.00.00	-- Filled	kg	35	7.5	0	0
		-- Not filled:					
	1806.32.10.00	--- Chocolate	kg	35	7.5	0	0
	1806.32.90.00	--- Other	kg	35	7.5	0	0
		- Other:					
	1806.90.10.00	-- Other confectionery containing cocoa and chocolate	kg	35	7.5	0	0
	1806.90.90.00	-- Other food preparations containing cocoa and chocolate	kg	35	7.5	0	0