

**Central Excise Tariff Act, 1985**

**Chapter 18 - Cocoa and Cocoa Preparations**

**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, 1[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
(1)		(2)
1801 00 00		COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED
1802 00 00		COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE
1803		COCOA PASTE, WHETHER OR NOT DEFATTED
1803 10 00	-	Not defatted
1803 20 00	-	Wholly or partly defatted
1804 00 00		COCOA BUTTER, FAT AND OIL
1805 00 00		COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEET
1806		CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA
1806 10 00	-	Cocoa powder, containing added sugar or other sweetening matter
1806 20 00	-	Other preparations in blocks, slabs or bars weighing more than 2 kg. or in liquid, other bulk form in containers or immediate packings, of a content exceeding 2 kg.
	-	Other, in blocks, slabs or bars :
1806 31 00	--	Filled
1806 32 00	--	Not filled
1806 90	-	Other:
806 90 10	---	Chocolate and chocolate products
1806 90 20	---	Sugar confectionery containing cocoa
1806 90 30	---	Spreads containing cocoa
1806 90 40		Preparations containing cocoa for making beverages

1806 90 90	---	Other
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1. Substituted by Notification No : .11/2008 dated 01.03.08 for the words labelling or relabelling of containers and repacking.

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