

Central Excise Tariff (Amendment) Act, 2004

Chapter XVIII - 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, labelling or relabelling of containers and 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)			
1801 00 00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	kg.	16%
1802 00 00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	kg.	16%
1803	COCOA PASTE, WHETHER OR NOT DEFATTED		
1803 1000	- Not defatted	kg.	16%
1803 2000	- Wholly or partly defatted	kg.	16%
1804 00 00	COCOA BUTTER, FAT AND OIL	kg.	16%
1805 00 00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	kg.	16%
1806	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA		

18061000	- Cocoa powder, containing added sugar or other sweetening matter	kg.	16%
18062000	- 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.	16%
	- Other, in blocks, slabs or bars:		
18063100	- -Filled	kg.	16%
18063200	- -Not filled	kg.	16%
180690	- Other:		
18069010	-- -Chocolate and chocolate products	kg.	16%
18069020	-- -Sugar confectionery containing cocoa	kg.	16%
18069030	-- -Spreads containing cocoa	kg.	16%
18069040	-- -Preparations containing cocoa for making	kg.	16%
	beverages		
18069090	-- -Other	kg.	16%

* 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.