

Chapter 18

Cocoa and cocoa preparations

Notes.

- 1.- This Chapter does not cover:
- (a) Food preparation 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 | H.S. Code | Description | Statistical Unit | Statutory Rate of Customs Duty on Import | Statutory Rate of Customs Duty on Export |
|--------------|------------|---|------------------|--|--|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 18.01 | 1801.00.00 | Cocoa beans, whole or broken, raw or roasted. | kg | 10% | Free |
| 18.02 | 1802.00.00 | Cocoa shells, husks, skins and other cocoa waste. | kg | 10% | Free |
| 18.03 | | Cocoa paste, whether or not defatted. | | | |
| | 1803.10.00 | - Not defatted | kg | 10% | Free |
| | 1803.20.00 | - Wholly or partly defatted | kg | 10% | Free |
| 18.04 | 1804.00.00 | Cocoa butter, fat and oil. | kg | 10% | Free |
| 18.05 | 1805.00.00 | Cocoa powder, not containing added sugar or other sweetening matter. | kg | 25% | Free |
| 18.06 | | Chocolate and other food preparations containing cocoa. | | | |
| | 1806.10.00 | - Cocoa powder, containing added sugar or other sweetening matter | kg | 25% | Free |
| | 1806.20.00 | - 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 | 25% | Free |
| | | - Other, in blocks, slabs or bars : | | | |
| | 1806.31.00 | -- Filled | kg | 25% | Free |
| | 1806.32.00 | -- Not filled | kg | 25% | Free |
| | 1806.90.00 | - Other | kg | 25% | Free |