
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.

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I	1801.00.00 00	Cocoa beans, whole or broken, raw or roasted.	TNE	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free
I	1802.00.00 00	Cocoa shells, husks, skins and other cocoa waste.	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free
	18.03	Cocoa paste, whether or not defatted.			
I	1803.10.00 00	-Not defatted	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free
I	1803.20.00 00	-Wholly or partly defatted	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free
I	1804.00.00 00	Cocoa butter, fat and oil.	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free
I	1805.00.00 00	Cocoa powder, not containing added sugar or other sweetening matter.	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free
	18.06	Chocolate and other food preparations containing cocoa.			
	1806.10	-Cocoa powder, containing added sugar or other sweetening matter			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1806.10.10 00	--	-Containing 90% or more by weight of sugar	KGM	6%	CCCT, LDCT, UST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free GPT: 5%
I 1806.10.90 00	--	-Other	KGM	6%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free GPT: 3%
1806.20		-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			
I 1806.20.10 00	--	-Cocoa paste containing added sugar or other sweetening matter, whether or not enriched with additional cocoa butter, but containing no other ingredients	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free
	--	-Chocolate ice cream mix or ice milk mix:			
I 1806.20.21 00	---	-Within access commitment	KGM	5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT, CPUKT: Free GPT: 5%
I 1806.20.22 00	---	-Over access commitment	KGM	265% but not less than \$1.15/kg	CPUKT: N/A
I 1806.20.90	--	-Other		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free
10	----	-Chocolate crumb, chocolate powders	KGM		
90	----	-Other	KGM		
		-Other, in blocks, slabs or bars:			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1806.31.00	00	- Filled	KGM	6%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free AUT: 3.5% NZT: 3.5% GPT: 4% IT: 3% NT: 3% SLT: 3%
I 1806.32.00		- Not filled		6%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free AUT: 3.5% NZT: 3.5% GPT: 4%
	10	----Confectionery.....	KGM		
	90	----Other.....	KGM		
1806.90		-Other			
		--Chocolate ice cream mix or ice milk mix:			
I 1806.90.11	00	---Within access commitment	KGM	5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free AUT: 2.5% NZT: 2.5% GPT: 5%
I 1806.90.12	00	---Over access commitment	KGM	265% but not less than \$1.15/kg	CPUKT: N/A
I 1806.90.90		---Other		6%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free AUT: 3.5% NZT: 3.5% GPT: 4%
		----Put up for retail sale:			
	11	----Chocolates.....	KGM		
	12	----Chocolate coated nuts.....	KGM		
	13	----Other confectionery.....	KGM		
	19	----Other.....	KGM		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		-----Other:			
91	-----	-Chocolate coated nuts.....	KGM		
92	-----	-Other confectionery.....	KGM		
99	-----	-Other	KGM		