

**Section IV**

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;  
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

**Note.**

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

**Chapter 18**

**COCOA AND COCOA PREPARATIONS**

**Notes.**

1. This Chapter does not cover the preparations of heading 04.03, 19.01, 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                           |
|-------------|----|--|---------------|----------------------------------|---|
| 1801.00.00  | 00 | Cocoa beans, whole or broken, raw or roasted.  | TNE           | Free                             | UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free             |
| 1802.00.00  | 00 | Cocoa shells, husks, skins and other cocoa waste.  | KGM           | Free                             | UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free             |
| 18.03       |    | <b>Cocoa paste, whether or not defatted.</b>   |               |                                  |   |
| 1803.10.00  | 00 | <b>-Not defatted</b>   | KGM           | Free                             | UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free             |
| 1803.20.00  | 00 | <b>-Wholly or partly defatted</b>  | KGM           | Free                             | UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free             |
| 1804.00.00  | 00 | Cocoa butter, fat and oil.   | KGM           | Free                             | UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free             |
| 1805.00.00  | 00 | Cocoa powder, not containing added sugar or other sweetening matter.   | KGM           | 6%                               | UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free<br>GPT: 3%       |
| 18.06       |    | <b>Chocolate and other food preparations containing cocoa.</b>   |               |                                  |   |
| 1806.10     |    | <b>-Cocoa powder, containing added sugar or other sweetening matter</b>  |               |                                  |   |
| 1806.10.10  | 00 | -- -Containing 90% or more by weight of sugar  | KGM           | 6%                               | UST, CCCT, LDCT, CIAT, CT, CRT: Free<br>GPT: 5%<br>MT: 5% |
| 1806.10.90  | 00 | -- -Other  | KGM           | 6%                               | UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free<br>GPT: 3%       |
| 1806.20     |    | <b>-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</b>            |               |                                  |   |
| 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<br><br>-- -Chocolate ice cream mix or ice milk mix: | KGM           | Free                             | UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free             |
| 1806.20.21  | 00 | --- -Within access commitment  | KGM           | 5%                               | UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free<br>GPT: 5%       |
| 1806.20.22  | 00 | --- -Over access commitment  | KGM           | 265% but not less than \$1.15/kg |   |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item       | SS   | Description of Goods                                | Unit of Meas. | MFN Tariff                       | Applicable Preferential Tariffs   |
|-------------------|------|---|---------------|----------------------------------|---|
| 1806.20.90        | --   | -Other  |               | 6%                               | UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free<br>GPT: 4%                           |
|                   |      | ---- <i>-Chocolate crumb:</i>                       |               |                                  |   |
| 11                | ---- | <i>-Powder</i> .....                                | KGM           |                                  |   |
| 19                | ---- | <i>-Other</i> .....                                 | KGM           |                                  |   |
| 20                | ---- | <i>-Other chocolate powder</i> .....                | KGM           |                                  |   |
| 90                | ---- | <i>-Other</i> .....                                 | KGM           |                                  |   |
|                   |      | <b>-Other, in blocks, slabs or bars:</b>            |               |                                  |   |
| <b>1806.31.00</b> | 00   | <b>-Filled</b>                                      | KGM           | 6%                               | UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free<br>NZT: 3.5%<br>AUT: 3.5%<br>GPT: 4% |
| <b>1806.32.00</b> | --   | <b>-Not filled</b>                                  |               | 6%                               | UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free<br>NZT: 3.5%<br>AUT: 3.5%<br>GPT: 4% |
|                   |      | 10 ---- <i>-Confectionery</i> .....                 | KGM           |                                  |   |
|                   |      | 90 ---- <i>-Other</i> .....                         | KGM           |                                  |   |
| <b>1806.90</b>    |      | <b>-Other</b>                                       |               |                                  |   |
|                   |      | -- <i>-Chocolate ice cream mix or ice milk mix:</i> |               |                                  |   |
| 1806.90.11        | 00   | --- <i>-Within access commitment</i>                | KGM           | 5%                               | UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free<br>NZT: 2.5%<br>AUT: 2.5%<br>GPT: 5% |
| 1806.90.12        | 00   | --- <i>-Over access commitment</i>                  | KGM           | 265% but not less than \$1.15/kg |   |
| 1806.90.90        | --   | -Other  |               | 6%                               | UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free<br>NZT: 3.5%<br>AUT: 3.5%<br>GPT: 4% |
|                   |      | ---- <i>-Put up for retail sale:</i>                |               |                                  |   |
| 11                | ---- | <i>-Chocolates</i> .....                            | KGM           |                                  |   |
| 12                | ---- | <i>-Chocolate coated nuts</i> .....                 | KGM           |                                  |   |
| 13                | ---- | <i>-Other confectionery</i> .....                   | KGM           |                                  |   |
| 19                | ---- | <i>-Other</i> .....                                 | KGM           |                                  |   |
|                   |      | ---- <i>-Other:</i>                                 |               |                                  |   |
| 91                | ---- | <i>-Chocolate coated nuts</i> .....                 | KGM           |                                  |   |
| 92                | ---- | <i>-Other confectionery</i> .....                   | KGM           |                                  |   |
| 99                | ---- | <i>-Other</i> .....                                 | KGM           |                                  |   |