

**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		Cocoa paste, whether or not defatted.			
1803.10.00	00	-Not defatted	KGM	Free	UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free
1803.20.00	00	-Wholly or partly defatted	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 GPT: 3%
18.06		Chocolate and other food preparations containing cocoa.			
1806.10		-Cocoa powder, containing added sugar or other sweetening matter			
1806.10.10	00	-- Containing 90% or more by weight of sugar	KGM	6%	UST, CCCT, LDCT, CIAT, CT, CRT: Free GPT: 5% MT: 5%
1806.10.90	00	-- Other	KGM	6%	UST, CCCT, LDCT, MT, CIAT, CT, CRT: 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			
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	UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free
		-- Chocolate ice cream mix or ice milk mix:			
1806.20.21	00	--- Within access commitment	KGM	5%	UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free 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 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 NZT: 3.5% AUT: 3.5% GPT: 4%
<b>1806.32.00</b>	--	<b>-Not filled</b>		6%	UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free NZT: 3.5% AUT: 3.5% 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 NZT: 2.5% AUT: 2.5% 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 NZT: 3.5% AUT: 3.5% 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		