**SECTION IV**

## Chapter 18 Cocoa and Cocoa Preparations

### Chapter 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.

### Additional Chapter Notes

1. When imported in the form of an assortment, goods of subheadings 1806 20, 1806 3100, 1806 32 and 1806 90 are subject to an agricultural component (AC) fixed according to the average content in milkfats, milk proteins, sucrose, isoglucose, glucose and starch of the assortment as a whole.
2. Subheadings 1806 90 11 and 1806 90 19 do not cover chocolates made entirely of one type of chocolate.

| Classification | Description |
| --- | --- |
| **1800** | **COCOA AND COCOA PREPARATIONS** |
| **1801** | **Cocoa beans, whole or broken, raw or roasted** |
| **1802** | **Cocoa shells, husks, skins and other cocoa waste** |
| **1803** | **Cocoa paste, whether or not defatted** |
| **1803 10** | - Not defatted |
| **1803 20** | - Wholly or partly defatted |
| **1804** | **Cocoa butter, fat and oil** |
| **1805** | **Cocoa powder, not containing added sugar or other sweetening matter** |
| **1806** | **Chocolate and other food preparations containing cocoa** |
| **1806 10** | - Cocoa powder, containing added sugar or other sweetening matter |
| **1806 10 15** | - - Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose |
| **1806 10 20** | - - Containing 5% or more but less than 65% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose |
| **1806 10 30** | - - Containing 65% or more but less than 80% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose |
| **1806 10 30 10** | - - - Containing 70% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose |
| **1806 10 30 90** | - - - Other |
| **1806 10 90** | - - Containing 80% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose |
| **1806 20** | - Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg |
| **1806 20 10** | - - Containing 31% or more by weight of cocoa butter or containing a combined weight of 31% or more of cocoa butter and milkfat |
| **1806 20 10 20** | - - - containing 65% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99, for the preparation of chocolate beverages |
| **1806 20 10 90** | - - - Other |
| **1806 20 30** | - - Containing a combined weight of 25% or more, but less than 31% of cocoa butter and milkfat |
| **1806 20 30 20** | - - - containing 65% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99, for the preparation of chocolate beverages |
| **1806 20 30 90** | - - - Other |
|  | - - Other |
| **1806 20 50** | - - - Containing 18% or more by weight of cocoa butter |
| **1806 20 50 20** | - - - - containing 65% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99, for the preparation of chocolate beverages |
| **1806 20 50 90** | - - - - Other |
| **1806 20 70** | - - - Chocolate milk crumb |
| **1806 20 70 20** | - - - - containing 65% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99, for the preparation of chocolate beverages |
| **1806 20 70 90** | - - - - Other |
| **1806 20 80** | - - - Chocolate flavour coating |
|  | - - - - Containing less than 70% by weight of sucrose (including invert sugar expressed as sucrose) |
| **1806 20 80 12** | - - - - - containing 65% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99, for the preparation of chocolate beverages |
| **1806 20 80 19** | - - - - - Other |
|  | - - - - Containing 70% or more by weight of sucrose (including invert sugar expressed as sucrose) |
| **1806 20 80 92** | - - - - - containing 70% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99, for the preparation of chocolate beverages |
| **1806 20 80 99** | - - - - - Other |
| **1806 20 95** | - - - Other |
|  | - - - - Containing less than 70% by weight of sucrose (including invert sugar expressed as sucrose) |
| **1806 20 95 12** | - - - - - containing 65% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99, for the preparation of chocolate beverages |
| **1806 20 95 19** | - - - - - Other |
|  | - - - - Containing 70% or more by weight of sucrose (including invert sugar expressed as sucrose) |
| **1806 20 95 92** | - - - - - containing 70% or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99, for the preparation of chocolate beverages |
| **1806 20 95 99** | - - - - - Other |
|  | - Other, in blocks, slabs or bars |
| **1806 31** | - - Filled |
| **1806 32** | - - Not filled |
| **1806 32 10** | - - - With added cereal, fruit or nuts |
| **1806 32 90** | - - - Other |
| **1806 90** | - Other |
|  | - - Chocolate and chocolate products |
|  | - - - Chocolates (including pralines), whether or not filled |
| **1806 90 11** | - - - - Containing alcohol |
| **1806 90 19** | - - - - Other |
|  | - - - Other |
| **1806 90 31** | - - - - Filled |
| **1806 90 39** | - - - - Not filled |
| **1806 90 50** | - - Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa |
| **1806 90 60** | - - Spreads containing cocoa |
| **1806 90 60 10** | - - - In immediate packings of a net content not exceeding 1kg |
| **1806 90 60 90** | - - - Other |
| **1806 90 70** | - - Preparations containing cocoa for making beverages |
| **1806 90 70 10** | - - - In immediate packings of a net content not exceeding 1kg |
| **1806 90 70 90** | - - - Other |
| **1806 90 90** | - - Other |
|  | - - - In immediate packings of a net content not exceeding 1kg |
| **1806 90 90 11** | - - - - Containing less than 70% by weight of sucrose (including invert sugar expressed as sucrose) |
| **1806 90 90 19** | - - - - Containing 70% or more by weight of sucrose (including invert sugar expressed as sucrose) |
|  | - - - Other |
| **1806 90 90 91** | - - - - Containing less than 70% by weight of sucrose (including invert sugar expressed as sucrose) |
| **1806 90 90 99** | - - - - Containing 70% or more by weight of sucrose (including invert sugar expressed as sucrose) |