## Chapter 18 Cocoa and Cocoa Preparations

| Classification code | Rate of Duty | Notes / legal base | Description |
| --- | --- | --- | --- |
| **1801 00 00** | 0.0% | Clause 8 | **Cocoa beans, whole or broken, raw or roasted** |
| **1802 00 00** | 0.0% | Clause 8 | **Cocoa shells, husks, skins and other cocoa waste** |
| **1803** |  |  | **Cocoa paste, whether or not defatted** |
| **1803 10 00** | 9.6% | Clause 8 | **- Not defatted** |
| **1803 20 00** | 9.6% | Clause 8 | **- Wholly or partly defatted** |
| **1804 00 00** | 7.7% | Clause 8 | **Cocoa butter, fat and oil** |
| **1805 00 00** | 8.0% | Clause 8 | **Cocoa powder, not containing added sugar or other sweetening matter** |
| **1806** |  |  | **Chocolate and other food preparations containing cocoa** |
| **1806 10** | 8.0% | Clause 8 | **- Cocoa powder, containing added sugar or other sweetening matter** |
| **1806 10 15** | 8.0% | Clause 8 | - - 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** | 8.0% + 25.2 € / 100 kg/net | Clause 8 | - - 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** | 8.0% + 31.4 € / 100 kg/net | Clause 8 | - - 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 90** | 8.0% + 41.9 € / 100 kg/net | Clause 8 | - - 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 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** | 8.3% + EA | Clause 8 | - - 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 30** | 8.3% + EA | Clause 8 | - - Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milkfat |
|  |  |  | - - Other |
| **1806 20 50** | 8.3% + EA | Clause 8 | - - - Containing 18 % or more by weight of cocoa butter |
| **1806 20 70** | 15.4% + EA | Clause 8 | - - - Chocolate milk crumb |
| **1806 20 80** | 8.3% + EA | Clause 8 | - - - Chocolate flavour coating |
| **1806 20 95** | 8.3% + EA | Clause 8 | - - - Other |
|  |  |  | **- Other, in blocks, slabs or bars** |
| **1806 31 00** | 8.3% + EA | Clause 8 | - - Filled |
| **1806 32** | 8.3% + EA | Clause 8 | - - Not filled |
| **1806 32 10** | 8.3% + EA | Clause 8 | - - - With added cereal, fruit or nuts |
| **1806 32 90** | 8.3% + EA | Clause 8 | - - - Other |
| **1806 90** | 8.3% + EA | Clause 8 | **- Other** |
|  |  |  | - - Chocolate and chocolate products |
|  |  |  | - - - Chocolates (including pralines), whether or not filled |
| **1806 90 11** | 8.3% + EA | Clause 8 | - - - - Containing alcohol |
| **1806 90 19** | 8.3% + EA | Clause 8 | - - - - Other |
|  |  |  | - - - Other |
| **1806 90 31** | 8.3% + EA | Clause 8 | - - - - Filled |
| **1806 90 39** | 8.3% + EA | Clause 8 | - - - - Not filled |
| **1806 90 50** | 8.3% + EA | Clause 8 | - - Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa |
| **1806 90 60** | 8.3% + EA | Clause 8 | - - Spreads containing cocoa |
| **1806 90 70** | 8.3% + EA | Clause 8 | - - Preparations containing cocoa for making beverages |
| **1806 90 90** | 8.3% + EA | Clause 8 | - - Other |