**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.