

## 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.

#### **GENERAL**

This Chapter covers cocoa (including cocoa beans) in all forms, cocoa butter, fat and oil and preparations containing cocoa (in any proportion), **except** :

- (a) Yogurt and other products of **heading 04.03**.
- (b) White chocolate (**heading 17.04**).
- (c) Food preparations of flour, groats, meal, starch or malt extract, containing less than 40 % by weight of cocoa calculated on a totally defatted basis, and food preparations of goods of headings 04.01 to 04.04 containing less than 5 % by weight of cocoa calculated on a totally defatted basis, of **heading 19.01**.
- (d) Swelled or roasted cereals containing not more than 6 % by weight of cocoa calculated on a totally defatted basis (**heading 19.04**).
- (e) Pastry, cakes, biscuits and other bakers' wares, containing cocoa (**heading 19.05**).
- (f) Ice cream and other edible ice, containing cocoa in any proportion (**heading 21.05**).
- (g) Beverages, non-alcoholic or alcoholic (e.g., "*crème de cacao*"), containing cocoa and ready for consumption (**Chapter 22**).
- (h) Medicaments (**heading 30.03** or **30.04**).

The Chapter also **excludes** theobromine, an alkaloid extracted from cocoa (**heading 29.39**).