

18.01

18.01 - Cocoa beans, whole or broken, raw or roasted.

Cocoa beans are the seeds, contained in large numbers (25 to 80), in the fruit (cocoa-pod) of the cacao-tree (*Theobroma cacao*). They are of flat ovoid form, generally violet or reddish in colour. They consist of a tough, brittle shell, and a very thin whitish inner husk or skin covering the kernel and dividing it into several sections.

In order to reduce their slightly bitter taste, to develop the aroma and to facilitate shelling, the beans are fermented; they may alternatively be steam treated and dried. They are roasted to facilitate removal of the shells, to render the kernels more friable, to concentrate the product and improve the flavour and aroma. They are then passed through corrugated rollers which break up the beans and detach the germs; subsequent processes separate the shells, husks and germs from the broken pieces of kernels (cocoa nibs).

The heading covers raw or roasted beans, whole (whether or not separated from their shells, husks, skins or germs) or broken.

The heading **does not include** :

- (a) Shells, husks, skins and other cocoa waste (**heading 18.02**).
- (b) Cocoa beans ground to paste (**heading 18.03**).