

18.03

18.03 - Cocoa paste, whether or not defatted.

1803.10 - Not defatted

1803.20 - Wholly or partly defatted

Cocoa paste is obtained by grinding roasted cocoa beans (cleaned of their shells, husks, skins and germs) between heated grindstones or disc crushers; the resulting product is solidified in tablets, lumps or blocks. The paste can be used in this state by confectioners but it is generally used for the manufacture of cocoa butter, cocoa powder and chocolate.

The heading also covers paste which has been wholly or partly defatted (cocoa cake); this is used for the manufacture of cocoa powder or chocolate, or in some cases for the manufacture of theobromine.

The heading **excludes** cocoa paste containing added sugar or other sweetening matter (**heading 18.06**).