

18.05

18.05 - Cocoa powder, not containing added sugar or other sweetening matter.

Cocoa powder is obtained by pulverising the partly defatted cocoa paste referred to in heading 18.03.

This heading covers only cocoa powder not containing added sugar or other sweetening matter. The heading includes, *inter alia*, cocoa powder obtained after treating the nibs, paste or powder with alkaline substances (carbonate of sodium or potassium, etc.) to increase its solubility (soluble cocoa).

Cocoa powder containing added sugar or other sweetening matter and cocoa powder to which milk powder or peptones have been added fall in **heading 18.06**. However, medicaments in which cocoa powder serves merely as a support or vehicle for the medicinal substance fall in **heading 30.03** or **30.04**.