

Harmonized Tariff Schedule of the United States (2003)

Annotated for Statistical Reporting Purposes

CHAPTER 18

COCOA AND COCOA PREPARATIONS

IV
18-1

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 U.S. Notes

1. The aggregate quantity of cocoa powder containing over 10 percent by dry weight of sugars derived from sugar cane or sugar beets, whether or not mixed with other ingredients (except (a) articles not principally of crystalline structure or not in dry amorphous form that are prepared for marketing to the ultimate consumer in the identical form and package in which imported, (b) blended syrups containing sugars derived from sugar cane or sugar beets, capable of being further processed or mixed with similar or other ingredients, and not prepared for marketing to the ultimate consumer in the identical form and package in which imported, or (c) articles containing over 65 percent by dry weight of sugars derived from sugar cane or sugar beets, whether or not mixed with other ingredients, capable of being further processed or mixed with similar or other ingredients, and not prepared for marketing to the ultimate consumer in the identical form and package in which imported), the foregoing goods entered under subheadings 1806.10.10, 1806.10.34 and 1806.10.65 during the 12-month period from October 1 in any year to the following September 30, inclusive, shall not exceed 2,313 metric tons (articles the product of Mexico shall not be permitted or included under this quantitative limitation and no such articles shall be classifiable therein).
2. The aggregate quantity of chocolate containing over 5.5 percent by weight of butterfat (excluding articles for consumption at retail as candy or confection), the foregoing entered under subheadings 1806.20.24, 1806.32.04 and 1806.90.15 in any calendar year shall not exceed 26,167,700 kilograms (articles the product of Mexico shall not be permitted or included under the aforementioned quantitative limitation and no such articles shall be classifiable therein).

Of the quantitative limitations provided for in this note, the countries listed below shall have access to not less than the quantities specified below:

	<u>Quantity</u> (kg)
Ireland	4,286,491
United Kingdom	3,379,297
Netherlands	45,359
Australia	2,000,000
New Zealand	1

3. The aggregate quantity of chocolate and low fat chocolate crumb containing 5.5 percent or less by weight of butterfat (excluding articles for consumption at retail as candy or confection), the foregoing entered under subheadings 1806.20.34, 1806.20.85, 1806.32.14 and 1806.90.25 in any calendar year shall not exceed 2,122,834 kilograms (articles the product of Mexico shall not be permitted or included under the aforementioned quantitative limitation and no such articles shall be classifiable therein).

Of the quantitative limitations provided for in this note, the countries listed below shall have access to not less than the quantities specified below:

	<u>Quantity</u> (kg)
Ireland	1,700,988
United Kingdom	421,845
New Zealand	1

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
1801.00.00	00	Cocoa beans, whole or broken, raw or roasted	kg	Free		Free
1802.00.00	00	Cocoa shells, husks, skins and other cocoa waste	kg	Free		10%
1803		Cocoa paste, whether or not defatted:				
1803.10.00	00	Not defatted	kg	Free		6.6¢/kg
1803.20.00	00	Wholly or partly defatted	kg	0.2¢/kg	Free (A,CA,E,IL,J, JO,MX)	6.6¢/kg
1804.00.00	00	Cocoa butter, fat and oil	kg	Free		25%
1805.00.00	00	Cocoa powder, not containing added sugar or other sweetening matter	kg	0.52¢/kg	Free (A,CA,E,IL,J, JO,MX)	6.6¢/kg
1806		Chocolate and other food preparations containing cocoa:				
1806.10		Cocoa powder, containing added sugar or other sweetening matter:				
		Containing less than 65 percent by weight of sugar:				
1806.10.05	00	Described in general note 15 of the tariff schedule and entered pursuant to its provisions	kg	Free		40%
1806.10.10	00	Described in additional U.S. note 1 to this chapter and entered pursuant to its provisions	kg	Free		40%
1806.10.15	00	Other <u>1/</u>	kg	21.7¢/kg	Free (MX) See 9909.04.05, 9909.04.39 (JO)	25.5¢/kg
		Containing 65 percent or more but less than 90 percent by dry weight of sugar:				
1806.10.22	00	Described in general note 15 of the tariff schedule and entered pursuant to its provisions	kg	10%	Free (A*,CA,E,IL, J,JO,MX)	20%
		Articles containing over 65 percent by dry weight of sugar described in additional U.S. note 2 to chapter 17:				
1806.10.24	00	Described in additional U.S. note 7 to chapter 17 and entered pursuant to its provisions	kg	10%		20%
1806.10.28	00	Other <u>2/</u>	kg	33.6¢/kg	Free (MX) See 9909.17.05, 9909.17.40 (JO)	39.5¢/kg
		Other:				
1806.10.34	00	Described in additional U.S. note 1 to this chapter and entered pursuant to its provisions	kg	10%	Free (A*,CA,E,IL, J,JO)	20%
1806.10.38	00	Other <u>1/</u>	kg	33.6¢/kg	Free (MX) See 9909.17.05, 9909.17.40 (JO)	39.5¢/kg

1/ See subheadings 9904.18.01-9904.18.08.

2/ See subheadings 9904.17.17-9904.17.48.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
1806 (con.)		Chocolate and other food preparations containing cocoa (con.):				
1806.10 (con.)		Cocoa powder, containing added sugar or other sweetening matter (con.):				
		Containing 90 percent or more by dry weight of sugar:				
1806.10.43	00	Described in general note 15 of the tariff schedule and entered pursuant to its provisions	kg	10%	Free (A,CA,E,IL,J,JO,MX)	20%
		Articles containing over 65 percent by dry weight of sugar described in additional U.S. note 2 to chapter 17:				
1806.10.45	00	Described in additional U.S. note 7 to chapter 17 and entered pursuant to its provisions	kg	10%		20%
1806.10.55	00	Other <u>1/</u>	kg	33.6¢/kg	Free (MX) See 9909.17.05, 9909.17.40 (JO)	39.5¢/kg
		Other:				
1806.10.65	00	Described in additional U.S. note 1 to this chapter and entered pursuant to its provisions	kg	10%	Free (A*,CA,E,IL,J,JO)	20%
1806.10.75	00	Other <u>2/</u>	kg	33.6¢/kg	Free (MX) See 9909.04.05, 9909.04.40 (JO)	39.5¢/kg
1806.20		Other preparations in blocks, slabs or bars, weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:				
		Preparations consisting wholly of ground cocoa beans, with or without added cocoa fat, flavoring or emulsifying agents, and containing not more than 32 percent by weight of butterfat or other milk solids and not more than 60 percent by weight of sugar:				
1806.20.20		In blocks or slabs weighing 4.5 kg or more each		Free		8.8¢/kg
	10	Not containing butterfat or other milk solids	kg			
	90	Containing butterfat or other milk solids	kg kg msc			
		Other:				
		Containing butterfat or other milk solids (excluding articles for consumption at retail as candy or confection):				
1806.20.22	00	Described in general note 15 of the tariff schedule and entered pursuant to its provisions	kg	5%	Free (A*,CA,E,IL,J,JO,MX)	40%
		Other, containing over 5.5 percent by weight of butterfat:				
1806.20.24	00	Described in additional U.S. note 2 to this chapter and entered pursuant to its provisions	kg	5%	Free (A,CA,E,IL,J,JO)	40%

1/ See subheadings 9904.17.17-9904.17.48.

2/ See subheadings 9904.18.01-9904.18.08.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
1806 (con.)		Chocolate and other food preparations containing cocoa (con.):				
1806.20 (con.)		Other preparations in blocks, slabs or bars, weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg (con.):				
		Preparations consisting wholly of ground cocoa beans, with or without added cocoa fat, flavoring or emulsifying agents, and containing not more than 32 percent by weight of butterfat or other milk solids and not more than 60 percent by weight of sugar (con.):				
		Other (con.):				
		Containing butterfat or other milk solids (excluding articles for consumption at retail as candy or confection) (con.):				
		Other, containing over 5.5 percent by weight of butterfat (con.):				
		Other:				
1806.20.26	00	Containing less than 21 percent by weight of milk solids <u>1/</u>	kg	37.2¢/kg + 4.3%	Free (MX) See 9909.04.05, 9909.04.41 (JO)	43.8¢/kg + 5%
1806.20.28	00	Other <u>1/</u>	kg	52.8¢/kg + 4.3%	Free (MX) See 9909.04.05, 9909.04.42 (JO)	62.1¢/kg + 5%
		Other:				
1806.20.34	00	Described in additional U.S. note 3 to this chapter and entered pursuant to its provisions	kg	5%	Free (A,CA,E,IL, J,JO)	40%
		Other:				
1806.20.36	00	Containing less than 21 percent by weight of milk solids <u>2/</u>	kg	37.2¢/kg + 4.3%	Free (MX) See 9909.04.05, 9909.04.41 (JO)	43.8¢/kg + 5%
1806.20.38	00	Other <u>2/</u>	kg	52.8¢/kg + 4.3%	Free (MX) See 9909.04.05, 9909.04.42 (JO)	62.1¢/kg + 5%
1806.20.50	00	Other	kg	4.3%	Free (A,CA,E,IL,J, JO,MX)	40%
1806.20.60	00	Confectioners' coatings and other products (except confectionery) containing by weight not less than 6.8 percent non-fat solids of the cocoa bean nib and not less than 15 percent of vegetable fats other than cocoa butter	kg	2%	Free (A,CA,E,IL,J, JO,MX)	35%

1/ See subheadings 9904.18.09-9904.18.18.

2/ See subheadings 9904.18.19-9904.18.30.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
1806 (con.)		Chocolate and other food preparations containing cocoa cocoa (con.):				
1806.20 (con.)		Other preparations in blocks, slabs or bars, weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg (con.):				
		Other:				
		Containing more than 65 percent by weight of sugar:				
1806.20.67	00	Described in general note 15 of the tariff schedule and entered pursuant to its provisions	kg	10%	Free (A,CA,E,IL,J, JO,MX)	20%
		Other:				
		Articles containing over 65 percent by dry weight of sugar described in additional U.S. note 2 to chapter 17:				
1806.20.71	00	Described in additional U.S. note 7 to chapter 17 and entered pursuant to its provisions	kg	10%		20%
1806.20.73	00	Other <u>1/</u>	kg	30.5¢/kg + 8.5%	Free (MX) See 9909.17.05, 9909.17.45 (JO)	35.9¢/kg + 10%
		Articles containing over 10 percent by dry weight of sugar described in additional U.S. note 3 to chapter 17:				
1806.20.75	00	Described in additional U.S. note 8 to chapter 17 and entered pursuant to its provisions	kg	10%	Free (A,CA,E,IL, J,JO)	20%
1806.20.77	00	Other <u>2/</u>	kg	30.5¢/kg + 8.5%	Free (MX) See 9909.17.05, 9909.17.45 (JO)	35.9¢/kg + 10%
1806.20.78	00	Other	kg	8.5%	Free (A,CA,E,IL,J, MX) 2.1% (JO)	20%

1/ See subheadings 9904.17.17-9904.17.48.

2/ See subheadings 9904.17.49-9904.17.65.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
1806 (con.)		Chocolate and other food preparations containing cocoa (con.):				
1806.20 (con.)		Other preparations in blocks, slabs or bars, weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg (con.):				
		Other (con.):				
		Other:				
1806.20.79	00	Described in general note 15 of the tariff schedule and entered pursuant to its provisions	kg	10%	Free (A+,CA,D,E, IL,J,JO,MX)	20%
		Other:				
		Dairy products described in additional U.S. note 1 to chapter 4:				
		Described in additional U.S. note 10 to chapter 4 and entered pursuant to its provisions	kg	10%	Free (A+,CA,D,E, IL,J,JO)	20%
1806.20.81	00					
		Other:				
		Containing less than 21 percent by weight of milk solids <u>1/</u>	kg	37.2¢/kg + 8.5%	Free (MX) See 9909.04.05, 9909.04.43 (JO)	43.8¢/kg + 10%
1806.20.82	00					
		Other <u>1/</u>	kg	52.8¢/kg + 8.5%	Free (MX) See 9909.04.05, 9909.04.44 (JO)	62.1¢/kg + 10%
1806.20.83	00					
		Other, low fat chocolate crumb (excluding articles for consumption at retail as candy or confection):				
		Described in additional U.S. note 3 to this chapter and entered pursuant to its provisions	kg	10%	Free (A+,CA,D,E, IL,J,JO)	20%
1806.20.85	00					
		Other:				
		Containing less than 21 percent by weight of milk solids <u>2/</u>	kg	37.2¢/kg + 8.5%	Free (MX) See 9909.04.05, 9909.04.43 (JO)	43.8¢/kg + 10%
1806.20.87	00					
		Other <u>2/</u>	kg	52.8¢/kg + 8.5%	Free (MX) See 9909.04.05, 9909.04.44 (JO)	62.1¢/kg + 10%
1806.20.89	00					

1/ See subheadings 9904.04.50-9904.05.01.

2/ See subheadings 9904.18.19-9904.18.30.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
1806 (con.)		Chocolate and other food preparations containing cocoa (con.):				
1806.20 (con.)		Other preparations in blocks, slabs or bars, weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg (con.):				
		Other (con.):				
		Other (con.):				
		Other (con.):				
		Other:				
		Blended syrups described in additional U.S. note 4 to chapter 17:				
1806.20.91	00	Described in additional U.S. note 9 to chapter 17 and entered pursuant to its provisions	kg	10%		20%
1806.20.94	00	Other <u>1/</u>	kg	37.2¢/kg + 8.5%	Free (MX) See 9909.17.05, 9909.17.50 (JO)	43.8¢/kg + 10%
		Articles containing over 10 percent by dry weight of sugar described in additional U.S. note 3 to chapter 17:				
		Described in additional U.S. note 8 to chapter 17 and entered pursuant to its provisions	kg	10%	Free (A+,CA,D,E, IL,J,JO)	20%
1806.20.95	00	Other <u>2/</u>	kg	37.2¢/kg + 8.5%	Free (MX) See 9909.17.05, 9909.17.50 (JO)	43.8¢/kg + 10%
1806.20.98	00	Other	kg	8.5%	Free (A+,CA,D,E, IL,J,MX) 2.1% (JO)	20%
1806.20.99	00	Other, in blocks, slabs or bars:				
1806.31.00		Filled		5.6% <u>3/</u>	Free (A,CA,E,IL,J, JO,MX)	40%
	41	Confectionery:				
		Containing peanuts, peanut butter or peanut paste	kg			
	49	Other	kg			
	80	Other	kg			

1/ See subheadings 9904.17.66-9904.17.84.

2/ See subheadings 9904.17.49-9904.17.65.

3/ See subheading 9903.02.45.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
1806 (con.)		Chocolate and other food preparations containing cocoa (con.):				
1806.32		Other, in blocks, slabs or bars (con.): Not filled: Preparations consisting wholly of ground cocoa beans, with or without added cocoa fat, flavoring or emulsifying agents, and containing not more than 32 percent by weight of butterfat or other milk solids and not more than 60 percent by weight of sugar:				
1806.32.01	00	Containing butterfat or other milk solids (excluding articles for consumption at retail as candy or confection): Described in general note 15 of the tariff schedule and entered pursuant to its provisions	kg	5%	Free (A,CA,E,IL,J,JO,MX)	40%
1806.32.04	00	Other, containing over 5.5 percent by weight of butterfat: Described in additional U.S. note 2 to this chapter and entered pursuant to its provisions	kg	5%	Free (A,CA,E,IL,J,JO)	40%
1806.32.06	00	Other: Containing less than 21 percent by weight of milk solids <u>1/</u>	kg	37.2¢/kg + 4.3%	Free (MX) See 9909.04.05, 9909.04.41 (JO)	43.8¢/kg + 5%
1806.32.08	00	Other <u>1/</u>	kg	52.8¢/kg + 4.3%	Free (MX) See 9909.04.05, 9909.04.42 (JO)	62.1¢/kg + 5%
1806.32.14	00	Other: Described in additional U.S. note 3 to this chapter and entered pursuant to its provisions	kg	5%	Free (A,CA,E,IL,J,JO)	40%
1806.32.16	00	Other: Containing less than 21 percent by weight of milk solids <u>2/</u>	kg	37.2¢/kg + 4.3%	Free (MX) See 9909.04.05, 9909.04.41 (JO)	43.8¢/kg + 5%
1806.32.18	00	Other <u>2/</u>	kg	52.8¢/kg + 4.3%	Free (MX) See 9909.04.05, 9909.04.42 (JO)	62.1¢/kg + 5%
1806.32.30	00	Other	kg	4.3%	Free (A,CA,E,IL,J,JO,MX)	40%

1/ See subheadings 9904.18.09-9904.18.18.

2/ See subheadings 9904.18.19-9904.18.30.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
1806 (con.)		Chocolate and other food preparations containing cocoa (con.):				
1806.32 (con.)		Other, in blocks, slabs or bars (con.):				
		Not filled (con.):				
		Other:				
1806.32.55	00	Described in general note 15 of the tariff schedule and entered pursuant to its provisions	kg	7%	Free (A*,CA,E,IL,J,JO,MX)	40%
		Other, dairy products described in additional U.S. note 1 to chapter 4:				
1806.32.60	00	Described in additional U.S. note 10 to chapter 4 and entered pursuant to its provisions	kg	7%	Free (A,CA,E,IL,J,JO)	40%
		Other:				
1806.32.70	00	Containing less than 21 percent by weight of milk solids <u>1/</u>	kg	37.2¢/kg + 6%	Free (MX) See 9909.04.05, 9909.04.45 (JO)	43.8¢/kg + 7%
1806.32.80	00	Other <u>1/</u>	kg	52.8¢/kg + 6%	Free (MX) See 9909.04.05, 9909.04.46 (JO)	62.1¢/kg + 7%
1806.32.90	00	Other	kg	6%	Free (A,CA,E,IL,J,JO,MX)	40%
1806.90		Other:				
1806.90.01	00	Described in general note 15 of the tariff schedule and entered pursuant to its provisions	kg	3.5%	Free (A,CA,E,IL,J,JO,MX)	40%
		Other:				
		Dairy products described in additional U.S. note 1 to chapter 4:				
1806.90.05	00	Described in additional U.S. note 10 to chapter 4 and entered pursuant to its provisions	kg	3.5%	Free (A,CA,E,IL,J,JO)	40%
		Other:				
1806.90.08	00	Containing less than 21 percent by weight of milk solids <u>1/</u>	kg	37.2¢/kg + 6%	Free (MX) See 9909.04.05, 9909.04.45 (JO)	43.8¢/kg + 7%
1806.90.10	00	Other <u>1/</u>	kg	52.8¢/kg + 6%	Free (MX) See 9909.04.05, 9909.04.46 (JO)	62.1¢/kg + 7%

1/ See subheadings 9904.04.50-9904.05.01.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
1806 (con.)		Chocolate and other food preparations containing cocoa (con.):				
1806.90 (con.)		Other (con.):				
		Other (con.):				
		Other:				
		Containing butterfat or other milk solids (excluding articles for consumption at retail as candy or confection):				
		Containing over 5.5 percent by weight of butterfat:				
1806.90.15	00	Described in additional U.S. note 2 to this chapter and entered pursuant to its provisions	kg	3.5%	Free (A,CA,E,IL,J,JO)	40%
		Other:				
1806.90.18	00	Containing less than 21 percent by weight of milk solids <u>1/</u>	kg	37.2¢/kg + 6%	Free (MX) See 9909.04.05, 9909.04.45 (JO)	43.8¢/kg + 7%
1806.90.20	00	Other <u>1/</u>	kg	52.8¢/kg + 6%	Free (MX) See 9909.04.05, 9909.04.46 (JO)	62.1¢/kg + 7%
		Other:				
1806.90.25	00	Described in additional U.S. note 3 to this chapter and entered pursuant to its provisions	kg	3.5%	Free (A,CA,E,IL,J,JO)	40%
		Other:				
1806.90.28	00	Containing less than 21 percent by weight of milk solids <u>2/</u>	kg	37.2¢/kg + 6%	Free (MX) See 9909.04.05, 9909.04.45 (JO)	43.8¢/kg + 7%
1806.90.30	00	Other <u>2/</u>	kg	52.8¢/kg + 6%	Free (MX) See 9909.04.05, 9909.04.46 (JO)	62.1¢/kg + 7%
		Other:				
		Blended syrups described in additional U.S. note 4 to chapter 17:				
1806.90.35	00	Described in additional U.S. note 9 to chapter 17 and entered pursuant to its provisions	kg	3.5%		40%
1806.90.39	00	Other <u>3/</u>	kg	37.2¢/kg + 6%	Free (MX) See 9909.17.05, 9909.17.55 (JO)	43.8¢/kg + 7%
		Articles containing over 65 percent by dry weight of sugar described in additional U.S. note 2 to chapter 17:				
1806.90.45	00	Described in additional U.S. note 7 to chapter 17 and entered pursuant to its provisions	kg	3.5%		40%
1806.90.49	00	Other <u>4/</u>	kg	37.2¢/kg + 6%	Free (MX) See 9909.17.05, 9909.17.55 (JO)	43.8¢/kg + 7%

1/ See subheadings 9904.18.09-9904.18.18.
2/ See subheadings 9904.18.19-9904.18.30.
3/ See subheadings 9904.17.66-9904.17.84.
4/ See subheadings 9904.17.17-9904.17.48.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
1806 (con.)		Chocolate and other food preparations containing cocoa (con.):				
1806.90 (con.)		Other (con.):				
		Other (con.):				
		Other (con.):				
		Other (con.):				
		Articles containing over 10 percent by dry weight of sugar described in additional U.S. note 3 to chapter 17:				
1806.90.55	00	Described in additional U.S. note 8 to chapter 17 and entered pursuant to its provisions	kg	3.5%	Free (A,CA,E,IL,J,JO)	40%
1806.90.59	00	Other ^{1/}	kg	37.2¢/kg + 6%	Free (MX) See 9909.17.05, 9909.17.55 (JO)	43.8¢/kg + 7%
1806.90.90		Other		6%	Free (A,CA,E,IL,J,JO,MX)	40%
	11	Confectionery: Containing peanuts or peanut products	kg			
	19	Other	kg			
	90	Other	kg			

^{1/} See subheadings 9904.17.49-9904.17.65.