

CHAPTER - 17

## **SUGARS AND SUGAR CONFECTIONERY**

## **Notes :**

## 1. This Chapter does not cover :

- (a) Sugar confectionery containing cocoa (heading 1806);
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or
- (c) Medicaments or other products of Chapter 30.

### **Sub-heading Notes :**

1. For the purposes of subheadings 1701 11 and 1701 12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5%.

TARIFF ITEM	DESCRIPTION OF GOODS	UNITS	CUSTOMS DUTY	
1	2	3	STD.	PREF.
<b>1701</b>	<b>Cane or beet sugar and chemically pure sucrose, in solid form</b>			
	- Raw sugar not containing added flavouring or colouring matter:			
1701 11	-- Cane sugar:			
1701 11 10	--- Cane jaggery	-	100%	-
1701 11 20	--- Khandasari sugar	-	100%	-

1701 11 90	---	Other	-	100%	-	
1701 12 00	--	Beet sugar	-	100%	-	
	-	<i>Other:</i>				
1701 91 00	--	Refined Sugar containing added flavouring or colouring matter	-	100%	-	
1701 92 00	--	Refined Sugar not containing added flavouring or colouring matter	-	100%	-	
1701 99	--	<i>Other:</i>				
1701 99 10	---	Sugar cubes	-	100%	-	
1701 99 90	---	Other	-	100%	-	
<b>1702</b>	<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter, artificial honey, whether or not mixed with natural honey; caramel</b>					
1702 11	-	<i>Lactose and lactose syrup:</i>				
	--	Containing by weight 99% or more lactose expressed as anhydrous lactose, calculated on the dry matter:				
1702 11 10	---	In solid form	-	30%	-	
1702 11 90	---	Other	-	30%	-	
1702 19	--	<i>Other:</i>				
1702 19 10	---	In solid form	-	30%	-	
1702 19 90	---	Other	-	30%	-	
1702 20	-	<i>Maple sugar and maple syrup:</i>				
1702 20 10	---	In solid form	-	30%	-	
1702 20 90	---	Other	-	30%	-	
1702 30	-	<i>Glucose and glucose syrup, not containing fructose or containing in the dry state</i>				

	<i>less than 20% by weight of fructose:</i>				
1702 30 10	--- Glucose, liquid	-	30%	-	
1702 30 20	--- Glucose, solid	-	30%	-	
	--- <i>Dextrose:</i>				
1702 30 31	---- In solid form	-	30%	-	
1702 30 39	---- Other	-	30%	-	
1702 40	- <i>Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar :</i>				
1702 40 10	--- Glucose, liquid	-	30%	-	
1702 40 20	--- Glucose, solid	-	30%	-	
	--- <i>Dextrose:</i>				
1702 40 31	---- In solid form	-	30%	-	
1702 40 39	---- Other	-	30%	-	
1702 50 00	- Chemically pure fructose	-	30%	-	
1702 60	- <i>Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:</i>				
1702 60 10	--- In solid form	-	30%	-	
1702 60 90	--- Other	-	30%	-	
1702 90	- <i>Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:</i>				
1702 90 10	--- Palmyra sugar	-	30%	-	
1702 90 20	--- Chemically pure maltose	-	30%	-	
1702 90 30	--- Artificial honey, whether or not mixed with natural honey	-	30%	-	
1702 90 40	--- Caramel	-	30%	-	
1702 90 50	--- Insulin syrup	-	30%	-	
1702 91 90	--- Other	-	30%	-	
<b>1703</b>	<b>Molasses resulting from the extraction or refining of sugar</b>				

1703 10 00	- Cane molasses	-	30%	-	
1703 90	- <i>Other</i> :				
1703 90 10	--- Molasses, edible	-	30%	-	
1703 90 90	--- Other	-	30%	-	
<b>1704</b>	<b>Sugar confectionery (including white chocolate), not containing cocoa</b>				
1704 10 00	- Chewing gum, whether or not sugar coated	-	100%	-	
1704 90	- <i>Other</i> :				
1704 90 10	--- Jelly confectionary	-	30%	-	
1704 90 20	--- Boiled sweets, whether or not filled	-	30%	-	
1704 90 30	--- Toffees, caramels and similar sweets	-	30%	-	
1704 90 90	--- Other	-	30%	-	