

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Note.

1. This Chapter does not cover:
 - (a) Sugar confectionery containing cocoa (heading 18.06);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40 or
 - (c) Medicaments or other products of Chapter 30.

Subheading Notes.

1. For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.
2. Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
17.01			Cane or beet sugar and chemically pure sucrose, in solid form.			
1701.10			- Raw sugar not containing added flavouring or colouring matter:			
1701.12	00		- - Beet sugar	40%	kg	061.12
1701.13	00		- - Cane sugar specified in Subheading Note 2 to this Chapter:			
1701.13	10		- - - For retail sale in packages of not more than 10kg	40%	kg	061.1121
1701.13	90		- - - Other	40%	kg	061.1129
1701.14	00		- - Other cane sugar:			
1701.14	10		- - - For retail sale in packages of not more than 10kg	40%	kg	061.1131
1701.14	90		- - - Other	40%	kg	061.1139
1701.90			- Other:			
1701.91	00		- - Containing added flavouring or colouring matter	40%	kg	061.21
1701.99	00		- - Other:			
1701.99	10		- - - Icing sugar	20%	kg	
1701.99	90		- - - Other	5%	kg	061.299
17.02			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.			
1702.10			- Lactose and lactose syrup:			
1702.11	00		- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5%	kg	061.911
1702.19	00		- - Other	5%	kg	061.919
1702.20	00		- Maple sugar and maple syrup	40%	kg	061.92
1702.30	00		- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	5%	kg	061.93
1702.40	00		- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	5%	kg	061.94
1702.50	00		- Chemically pure fructose	5%	kg	061.95
1702.60	00		- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	5%	kg	061.96

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
1702.90	00		- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
1702.90	10		- - - Syrup of cane sugar	40%	kg	061.991
1702.90	20		- - - Caramel	40%	kg	061.992
1702.90	90		- - - Other	40%	kg	061.999
17.03			Molasses resulting from the extraction or refining of sugar.			
1703.10	00		- Cane molasses:			
1703.10	10		- - - Inedible	15%	kg&l	061.511
1703.10	20		- - - Edible	15%	kg&l	061.512
1703.90	00		- Other	15%	kg&l	061.59
17.04			Sugar confectionery (including white chocolate), not containing cocoa.			
1704.10	00		- Chewing gum, whether or not sugar-coated	20%	kg	062.21
1704.90			- Other:			
1704.90	10		- - - Guava cheese	135%	kg	062.29
1704.90	90		- - - Other	20%	kg	062.29