

CHAPTER 17

Sugars and sugar confectionery

NOTE :

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 NOTE :

For the purposes of sub-headings 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 degree.

| Tariff Item | Description of goods | Unit | Rate of duty | |
|-------------|--|------|--------------|--------------------|
| | | | Standard | Preferential Areas |
| (1) | (2) | (3) | (4) | (5) |
| 1701 | CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM | | | |
| | - <i>Raw sugar not containing added flavouring or colouring matter :</i> | | | |
| 1701 11 | -- <i>Cane sugar :</i> | | | |
| 1701 11 10 | --- Cane jaggery | kg. | 100% | - |
| 1701 11 20 | --- Khandasari sugar | kg. | 100% | - |
| 1701 11 90 | --- Other | kg. | 100% | - |
| 1701 12 00 | -- Beet sugar | kg. | 100% | - |
| | - <i>Other :</i> | | | |
| 1701 91 00 | -- Refined sugar containing added flavouring or colouring matter | kg. | 100% | - |
| 1701 99 | -- <i>Other :</i> | | | |
| 1701 99 10 | --- Sugar cubes | kg. | 100% | - |
| 1701 99 90 | --- Other | kg. | 100% | - |
| 1702 | 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 | | | |
| | - <i>Lactose and lactose syrup:</i> | | | |
| 1702 11 | -- <i>Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:</i> | | | |
| 1702 11 10 | --- In solid form | kg. | 30% | - |
| 1702 11 90 | --- Other | kg. | 30% | - |
| 1702 19 | -- <i>Other :</i> | | | |
| 1702 19 10 | --- In solid form | kg. | 30% | - |
| 1702 19 90 | --- Other | kg. | 30% | - |
| 1702 20 | - <i>Maple sugar and maple syrup:</i> | | | |
| 1702 20 10 | --- In solid form | kg. | 30% | - |
| 1702 20 90 | --- Other | kg. | 30% | - |

| (1) | (2) | (3) | (4) | (5) |
|-------------|--|-----|-----|-----|
| 1702 30 | - <i>Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:</i> | | | |
| 1702 30 10 | --- Glucose, liquid | kg. | 30% | - |
| 1702 30 20 | --- Glucose, solid | kg. | 30% | - |
| | --- <i>Dextrose :</i> | | | |
| 1702 30 31 | ---- In solid form | kg. | 30% | - |
| 1702 30 39 | ---- Other | kg. | 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 | kg. | 30% | - |
| 1702 40 20 | --- Glucose, solid | kg. | 30% | - |
| | --- <i>Dextrose :</i> | | | |
| 1702 40 31 | ---- In solid form | kg. | 30% | - |
| 1702 40 39 | ---- Other | kg. | 30% | - |
| 1702 50 00 | - Chemically pure fructose | kg. | 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 | kg. | 30% | - |
| 1702 60 90 | --- Other | kg. | 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 | kg. | 30% | - |
| 1702 90 20 | --- Chemically pure maltose | kg. | 30% | - |
| 1702 90 30 | --- Artificial honey, whether or not mixed with natural honey | kg. | 30% | - |
| 1702 90 40 | --- Caramel | kg. | 30% | - |
| 1702 90 50 | --- Insulin syrup | kg. | 30% | - |
| 1702 90 90 | --- Other | kg. | 30% | - |
| 1703 | MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR | | | |
| 1703 10 00 | - Cane molasses | kg. | 30% | - |
| 1703 90 | - <i>Other :</i> | | | |
| 1703 90 10 | --- Molasses, edible | kg. | 30% | - |
| 1703 90 90 | --- Other | kg. | 30% | - |
| 1704 | SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA | | | |
| 1704 10 00 | - Chewing gum, whether or not sugar coated | kg. | 45% | - |
| 1704 90 | - <i>Other :</i> | | | |
| 1704 90 10 | --- Jelly confectionary | kg. | 30% | - |
| 1704 90 20 | --- Boiled sweets, whether or not filled | kg. | 30% | - |
| 1704 90 30 | --- Toffees, caramels and similar sweets | kg. | 30% | - |
| 1704 90 90 | --- Other | kg. | 30% | - |