

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.

2. For the purposes of this Chapter,—

- (a) “khandsari sugar” means sugar in the manufacture of which neither a vacuum pan nor a vacuum evaporator is employed;
- (b) “palmyra sugar” means sugar manufactured from the juice of the palmyra palm or from jaggery obtained by boiling the juice of the palmyra palm.

3. In relation to products of heading 1702, labelling or relabelling of containers or repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to ‘manufacture’.

SUB-HEADING NOTES

1. For the purposes of sub-headings 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 degree.

2. Sub-heading 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.

3. For the purposes of sub-heading 1701 12 or 1701 13 or 1701 14, “sugar” means any form of sugar in which the sucrose content, if expressed as a percentage of the material dried to constant weight at 105° C, would be more than 90.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1701	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM		
	- <i>Raw sugar not containing added flavouring or colouring matter :</i>		
1701 12 00	- - Beet sugar	kg.	12.5%
1701 13	- - <i>Cane sugar specified in Sub-heading Note 2 to this Chapter:</i>		
1701 13 10	- - - Cane jaggery	kg.	12.5%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1701 13 20	- - - Khandsari sugar	kg.	6%
1701 13 90	-- - Other	kg.	12.5%
1701 14	- - <i>Other cane sugar:</i>		
1701 14 10	- - - Cane jaggery	kg.	12.5%
1701 14 20	- - - Khandsari sugar	kg.	6%
1701 14 90	-- - Other	kg.	12.5%
	- <i>Other :</i>		
1701 91 00	-- Refined sugar containing added flavouring or colouring matter	kg.	12.5%
1701 99	-- <i>Other:</i>		
1701 99 10	--- Sugar cubes	kg.	12.5%
1701 99 90	--- Other	kg.	12.5%
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.	12.5%
1702 11 90	--- Other	kg.	12.5%
1702 19	-- <i>Other:</i>		
1702 19 10	--- In solid form	kg.	12.5%
1702 19 90	--- Other	kg.	12.5%
1702 20	- <i>Maple sugar and maple syrup:</i>		
1702 20 10	--- In solid form	kg.	12.5%
1702 20 90	--- Other	kg.	12.5%
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.	12.5%
1702 30 20	--- Glucose, solid	kg.	12.5%
	--- <i>Dextrose:</i>		
1702 30 31	---- In solid form	kg.	12.5%
1702 30 39	---- Other	kg.	12.5%
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.	12.5%
1702 40 20	--- Glucose, solid	kg.	12.5%
	--- <i>Dextrose:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
1702 40 31	---- In solid form	kg.	12.5%
1702 40 39	---- Other	kg.	12.5%
1702 50 00	- Chemically pure fructose	kg.	12.5%
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.	12.5%
1702 60 90	--- Other	kg.	12.5%
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.	Nil
1702 90 20	--- Chemically pure maltose	kg.	12.5%
1702 90 30	--- Artificial honey, whether or not mixed with natural honey	kg.	12.5%
1702 90 40	--- Caramel	kg.	12.5%
1702 90 50	--- Insulin syrup	kg.	12.5%
1702 90 90	--- Other	kg.	12.5%
1703	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR		
1703 10 00	- Cane molasses	kg.	Rs.1000 per tonne
1703 90	- <i>Other :</i>		
1703 90 10	--- Molasses, edible	kg.	Rs. 1000 per tonne
1703 90 90	--- Other	kg.	Rs. 1000 per tonne
1704	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA		
1704 10 00	- Chewing gum, whether or not sugar coated	kg.	12.5%
1704 90	- <i>Other:</i>		
1704 90 10	--- Jelly confectionery	kg.	12.5%
1704 90 20	--- Boiled sweets, whether or not filled	kg.	12.5%
1704 90 30	--- Toffees, caramels and similar sweets	kg.	12.5%
1704 90 90	--- Other	kg.	12.5%

For rates of additional duties of excise under Additional Duties of Excise (Goods of Special Importance) Act, 1957 on specified goods of this Chapter - please see Appendix I.

For effective rates of Cess on the specified goods of this Chapter - please see Appendix IV.

The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price.

For percentage of abatement - please see Appendix V.