

**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.

HEADING NO	H.S CODE	DESCRIPTION	UNIT	DUTY RATE
<b>17.01</b>		<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>		
		- Raw sugar not containing added flavouring or colouring matter:		
		- - Beet sugar:		
	17 01 12 10	- - - For industrial refining		Free
	17 01 12 90	- - - Other		Free
		- - Cane sugar specified in Subheading Note 2 to this Chapter:		
	17 01 13 10	- - - For industrial refining		Free
	17 01 13 90	- - - Other		Free
		- - Other cane sugar:		
	17 01 14 10	- - - For industrial refining		Free
	17 01 14 90	- - - Other		Free
		- Other:		
	17 01 91 00	- - Containing added flavouring or colouring matter		Free
		- - Other:		
		- - - Refined:		
	17 01 99 11	- - - - Of various degrees of fineness crystals		Free
	17 01 99 12	- - - - Cubes or moulds		Free
	17 01 99 13	- - - - Powder		Free
	17 01 99 20	- - - Candy sugar, neither colored nor flavored		Free
	17 01 99 30	- - - Chemically pure sucrose		Free
	17 01 99 90	- - - Other		Free

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
17.02		<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>		
		- Lactose and lactose syrup:		
	17 02 11 00	- - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	Value	5%
	17 02 19 00	- - Other	Value	5%
	17 02 20 00	- Maple sugar and maple syrup	Value	5%
	17 02 30 00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	Value	5%
	17 02 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	Value	5%
	17 02 50 00	- Chemically pure fructose	Value	5%
	17 02 60 00	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	Value	5%
		- Other, including invert sugar and other sugar syrup blends containing in the dry state 50% by weight of fructose:		
	17 02 90 10	- - - Maltose, whether or nor chemically pure	Value	5%
	17 02 90 20	- - - Sucrose, chemically impure	Value	5%
	17 02 90 30	- - - Invert sugar, whether or not chemically pure	Value	5%
	17 02 90 40	- - - Fructose , chemically impure	Value	5%
	17 02 90 50	- - - Other sugar liquids, whether or not condensed, neither flavored nor colored	Value	5%
	17 02 90 60	- - - Caramel (Molasses)	Value	5%
	17 02 90 70	- - - Artificial honey	Value	5%
	17 02 90 90	- - - Other	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
<b>17.03</b>		<b>Molasses resulting from the extraction or refining of sugar.</b>		
	17 03 10 00	- Cane molasses	Value	5%
	17 03 90 00	- Other	Value	5%
<b>17.04</b>		<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>		
	17 04 10 00	- Chewing gum, whether or not sugar-coated	Value	5%
		- Other:		
	17 04 90 10	- - - Candies, drops and bonbons	Value	5%
	17 04 90 20	- - - Toffee (caramels), turkish delight, nougat	Value	5%
	17 04 90 30	- - - Sugared almond and pistachio candy and the like and other sugared nuts (Marziban)	Value	5%
	17 04 90 40	- - - Fruit jellies and fruit pastes and liquorice extract, put up in the form of sugar confectionery	Value	5%
	17 04 90 50	- - - Cough drops	Value	5%
	17 04 90 60	- - - Halawa tahiniah	Value	5%
	17 04 90 70	- - - Sugar powder containing fruit flavor	Value	5%
	17 04 90 80	- - - White Chocolate containing alcohol	Special Goods	
	17 04 90 90	- - - Other	Value	5%