

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	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.					
		- Raw sugar not containing added flavouring or colouring matter :					
	1701.12.00.00	-- Beet sugar	kg	20	7.5	50	0
	1701.13.00.00	-- Cane sugar specified in Subheading Note 2 to this Chapter	kg	10	7.5	60	0
		-- Other cane sugar:					
	1701.14.10.00	--- Meant for sugar refinery	kg	10	7.5	5	0
	1701.14.90.00	--- Other	kg	20	7.5	0	0
		- Other :					
		-- Containing added flavouring or colouring matter:					
	1701.91.10.00	--- In powder, crystal or granule form	kg	20	7.5	50	0
	1701.91.90.00	--- Other	kg	20	7.5	50	0
		-- Other:					
	1701.99.10.00	--- In powder, crystal or granule form	kg	20	7.5	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	1701.99.90.00	--- Other	kg	20	7.5	50	0
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.					
		- Lactose and lactose syrup :					
	1702.11.00.00	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	5	0	0	0
	1702.19.00.00	-- Other	kg	5	7.5	0	0
	1702.20.00.00	- Maple sugar and maple syrup	kg	5	7.5	0	0
	1702.30.00.00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	kg	5	0	0	0
	1702.40.00.00	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	kg	5	7.5	0	0
	1702.50.00.00	- Chemically pure fructose	kg	5	7.5	0	0
	1702.60.00.00	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	kg	5	7.5	0	0
	1702.90.00.00	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	kg	5	0	0	0
17.03		Molasses resulting from the extraction or refining of sugar.					
	1703.10.00.00	- Cane molasses	kg	10	7.5	0	0
	1703.90.00.00	- Other	kg	10	7.5	0	0
17.04		Sugar confectionery (including white chocolate), not containing cocoa.					
	1704.10.00.00	- Chewing gum, whether or not sugar-coated	kg	35	7.5	0	0
	1704.90.00.00	- Other	kg	35	7.5	0	0