

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)

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.

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	-- Beet sugar	TNE
1701.13.00	-- Cane sugar specified in Subheading Note 2 to this Chapter	TNE
1701.14.00	-- Other cane sugar	TNE
	- Other:	
1701.91.00	-- Containing added flavouring or colouring matter	TNE
1701.99	-- Other:	
	--- Refined sugar:	
1701.99.11	---- White	TNE
1701.99.19	---- Other	TNE
1701.99.90	--- Other	TNE

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	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	KGM
1702.19.00	-- Other	KGM
1702.20.00	- Maple sugar and maple syrup	KGM
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose:	
1702.30.10	-- Glucose	KGM
1702.30.20	-- Glucose syrup	KGM

17.02 – 17.04 Section IV

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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	KGM			
	1702.50.00	- Chemically pure fructose	KGM			
	1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar:				
	1702.60.10	-- Fructose	KGM			
	1702.60.20	-- Fructose syrup	KGM			
	1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:				
		-- Maltose and maltose syrups:				
	1702.90.11	--- Chemically pure maltose	KGM			
	1702.90.19	--- Other	KGM			
	1702.90.20	-- Artificial honey, whether or not mixed with natural honey	KGM			
	1702.90.30	-- Flavoured or coloured sugars (excluding maltose)	KGM			
	1702.90.40	-- Caramel	KGM			
		-- Other:				
	1702.90.91	--- Syrups	KGM			
	1702.90.99	--- Other	KGM			
17.03		Molasses resulting from the extraction or refining of sugar.				
	1703.10	- Cane molasses:				
	1703.10.10	-- Containing added flavouring or colouring matter	KGM			
	1703.10.90	-- Other	KGM			
	1703.90	- Other:				
	1703.90.10	-- Containing added flavouring or colouring matter	KGM			
	1703.90.90	-- Other	KGM			
17.04		Sugar confectionery (including white chocolate), not containing cocoa.				
	1704.10.00	- Chewing gum, whether or not sugar-coated	KGM			
	1704.90	- Other:				
	1704.90.10	-- Medicated pastilles and drops	KGM			
	1704.90.20	-- White chocolate	KGM			
		-- Other:				
	1704.90.91	--- Soft, containing gelatin	KGM			
	1704.90.99	--- Other	KGM			