

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 Note

1. For the purposes of subheadings 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°.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.			
1701.10.00	Raw sugar not containing added flavouring or colouring:			
1701.11.00	Cane sugar:			
1701.11.10	Cane sugar for retail sale in packages of not more than 10kg	40%	kg	061.11
1701.11.19	Other cane sugar	40%	kg	
1701.12.00	Beet sugar	40%	kg	061.12
1701.90.00	Other:			
1701.91.00	Containing added flavouring or colouring matter	40%	kg	061.21
1701.99.00	Other:			
1701.99.10	Icing sugar	20%	kg	061.291
1701.99.90	Other	5%	kg	061.299
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.			
1702.10.00	Lactose and lactose syrup:			
1702.11.00	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5%	kg	061.911
1702.19.00	Other	5%	kg	061.919
1702.20.00	Maple sugar and maple syrup	40%	kg	061.92
1702.30.00	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	5%	kg	061.93
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	5%	kg	061.94
1702.50.00	Chemically pure fructose	5%	kg	061.95
1702.60.00	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	5%	kg	061.96

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
1702.90.00	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
1702.90.10	Syrup of cane sugar	40%	kg	061.991
1702.90.20	Caramel	40%	kg	061.992
1702.90.90	Other	40%	kg	061.999
17.03	Molasses resulting from the extraction or refining of sugar.			
1703.10.00	Cane molasses:			
1703.10.10	Inedible	15%	kg and l	061.511
1703.10.20	Edible	15%	kg and l	061.512
1703.90.00	Other	15%	kg and l	061.59
17.04	Sugar confectionery (including white chocolate), not containing cocoa.			
1704.10.00	Chewing gum, whether or not sugar-coated	20%	kg	062.21
1704.90.00	Other	20%	kg	062.29

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