

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°.

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Chapter 17—*continued*
Sugars and sugar confectionery—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
17.01			Cane or beet sugar and chemically pure sucrose, in solid form:		
			– Raw sugar not containing added flavouring or colouring matter:		
1701.11.00			– – Cane sugar	Free	Free
	01F	kg	. . . Of a polarisation of less than 99°		
	09A	kg	. . . Other		
1701.12.00			– – Beet sugar	Free	Free
	01L	kg	. . . Of a polarisation of less than 99°		
	09F	kg	. . . Other		
			– Other:		
1701.91.00			– – Containing added flavouring or colouring matter	Free	Free
			. . . Brown sugar:		
	01E	kg	. . . . In packs not exceeding 5 kg		
	09L	kg	. . . . Other		
	19H	kg	. . . Other		
1701.99.00			– – Other	Free	Free
			. . . White sugar:		
			. . . . Icing sugar:		
	01A	kg	. . . . . In packs not exceeding 5 kg		
	09G	kg	. . . . . Other		
			. . . . Other:		
	11J	kg	. . . . . In packs not exceeding 5 kg		
	21F	kg	. . . . . In packs exceeding 5 kg but not exceeding 15 kg		
	29A	kg	. . . . . Other		
			. . . Brown sugar:		
	32A	kg	. . . . In packs not exceeding 5 kg		
	38L	kg	. . . . Other		
			. . . Other:		
	41L	kg	. . . . In packs not exceeding 5 kg		
	49F	kg	. . . . Other		
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	00F	kg	– – Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5	Free AAN Free CN Free TH Free TPA Free
1702.19.00	00B	kg	– – Other	5	Free AAN Free CN Free TH Free TPA Free
1702.20.00	00E	kg	– Maple sugar and maple syrup	Free	Free
1702.30.00			– Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	Free	Free
	01G	kg	. . Chemically pure glucose		
	09B	kg	. . Other		
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	Free	Free
	01L	kg	. . Chemically pure glucose		
	09F	kg	. . Other		
1702.50.00	00F	kg	– Chemically pure fructose	Free	Free
1702.60.00	00K	kg	– Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	Free	Free
1702.90			– Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:		
1702.90.01	00G	kg	– – Infant food preparations	5	AAN Free CA Free CN Free LDC 4 TH Free TPA Free
1702.90.09	00H	kg	– – Artificial honey	5	AAN Free CA Free CN Free LDC 4 TH Free TPA Free

*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 17—*continued*
Sugars and sugar confectionery—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other sugars, including chemically pure lactose, etc.—<i>continued</i> – Other, including invert sugar and other sugar and, etc.— <i>continued</i>		
1702.90.11	00B	kg	-- Caramel	5	AAN Free CA Free CN Free LDC 4 TH Free TPA Free
1702.90.18			-- Other	Free	Free
	01E	. .	. . . Chemically pure maltose		
	09L	kg	. . . Other		
17.03			Molasses resulting from the extraction or refining of sugar:		
1703.10.00			– Cane molasses	Free	Free
	01H	kg	. . Refined		
			. . Other:		
	11E	kg	. . . Stock food		
	19L	kg	. . . Other		
1703.90.00			– Other	Free	Free
	01G	kg	. . Stock food		
	09B	kg	. . Other		
17.04			Sugar confectionery (including white chocolate), not containing cocoa:		
1704.10.00	00H	kg	– Chewing gum, whether or not sugar-coated	5	AAN 1/2017 3 1/2020 Free CA 2 CN 1/2009 3.9 1/2010 2.6 1/2011 1.3 1/2012 Free TH Free TPA Free
1704.90.00	00G	kg	– Other	5	AAN 1/2017 3 1/2020 Free CA 2 CN 1/2009 3.9 1/2010 2.6 1/2011 1.3 1/2012 Free TH Free TPA Free

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