

Central Excise Tariff Act, 1985

Chapter 17 - Sugars and Sugar Confectionery

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

NOTES

1. This Chapter does not cover:

- (a) sugar confectionery containing cocoa (heading 1806);
- (b) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or
- (c) medicaments or other products of Chapter 30.

2. For the purposes of this Chapter,-

- (a) "khandsari sugar" means sugar in the manufacture of which neither a vacuum pan nor a vacuum evaporator is employed;
- (b) "palmyra sugar" means sugar manufactured from the juice of the palmyra palm or from jaggery obtained by boiling the juice of the palmyra palm.

3. In relation to products of heading 1702, [2](#)[labelling or relabelling of containers or repacking] from bulk packs to retail packs or

the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

SUB-HEADING NOTES

1. For the purposes of sub-headings 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 degree.

2. For the purposes of sub-heading 1701 11 or 1701 12 or 1701 91, "sugar" means any form of sugar in which the sucrose content, if expressed as a percentage of the material dried to constant weight at 105°C would be more than 90.

Tariff Item		Description of goods
(1)		(2)
1701		CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM
	-	Raw sugar not containing added flavouring or colouring matter :
1701 11	--	Cane sugar:
1701 11 10	---	Cane jaggery
1701 11 20	---	Khandasari sugar
1701 11 90	---	Other

1701 12 00	--	Beet sugar
	-	Other :
1701 91 00	--	Refined sugar containing added flavouring or colouring matter
1701 99	-	Other:
1701 99 10	---	Sugar cubes
1701 99 90	---	Other
1702		OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH CARAMEL
	-	Lactose and lactose syrup:
1702 11	--	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry basis
1702 11 10	---	In solid form
1702 11 90	---	Other
1702 19	--	Other:
1702 19 10	---	In solid form
1702 19 90	---	Other
1702 20	-	Maple sugar and maple syrup:
1702 20 10	---	In solid form
1702 20 90	---	Other
1702 30	-	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 5% fructose:
1702 30 10	---	Glucose, liquid
1702 30 20	---	Glucose, solid
	---	Dextrose:
1702 30 31	----	In solid form
1702 30 39	----	Other
1702 40	-	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% fructose, excluding invert sugar :
1702 40 10	---	Glucose, liquid
1702 40 20	---	Glucose, solid
	---	Dextrose:
1702 40 31	----	In solid form
1702 40 39	----	Other
1702 50 00	-	Chemically pure fructose
1702 60	-	Other fructose and fructose syrup, containing in the dry state more than 50% by weight fructose, excluding invert sugar:
1702 60 10	---	In solid form
1702 60 90	---	Other
1702 90	-	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state more than 50% fructose:
1702 90 10	---	Palmyra sugar
1702 90 20	---	Chemically pure maltose

1702 90 30	---	Artificial honey, whether or not mixed with natural honey
1702 90 40	---	Caramel
1702 90 50	---	Insulin syrup
1702 90 90	---	Other
1703		MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR
1703 10 00	-	Cane molasses
1703 90	-	Other :
1703 90 10	---	Molasses, edible
1703 90 90	---	Other
1704		SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING
1704 10 00	-	Chewing gum, whether or not sugar coated
1704 90	-	Other:
1704 90 10	---	Jelly confectionery
1704 90 20	---	Boiled sweets, whether or not filled
1704 90 30	---	Toffees, caramels and similar sweets
1704 90 90	---	Other

1. Substituted for "Rs. 500 per tonne" by the Finance Act, 2005.

2. Substituted by Notification No : .11/2008 dated 01.03.08 for the words labelling or relabelling of containers and repacking.