

Central Excise Tariff (Amendment) Act, 2004

Chapter XVII - 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, labelling or relabelling of containers and 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	Unit	Rate of duty
(1)	(2)	(3)	(4)

1701	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM		
	Raw sugar not containing added flavouring or colouring matter:		
170111	-- -Cane sugar:		
17011110	-- --Cane jaggery	kg.	16%
17011120	-- --Khandasari sugar	kg.	Nil
17011190	-- --Other	kg.	16%
1701 1200	- -Beet sugar	kg.	16%
	- Other:		
17019100	- Refined sugar containing added flavouring or colouring matter	kg.	16%
170199	- -Other:		
17019910	-- --Sugar cubes	kg.	16%
17019990	-- --Other	kg.	16%
1702	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; CARMEL		
	- Lactose and lactose syrup:		
170211	-- -Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:		
17021110	-- -In solid form	kg.	16%
17021190	-- -Other	kg.	16%
170219	- Other:		
1702 1910	-- -In solid form	kg.	16%
17021990	-- -Other	kg.	16%
170220	- Maple sugar and maple syrup:		

17022010	-- -In solid form	kg.	16%
17022090	-- -Other	kg.	16%
170230	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:		
1702 3010	-- -Glucose, liquid	kg.	16%
1702 3020	-- -Glucose, solid	kg.	16%
	-- Dextrose:		
1702 3031	-- -In solid form	kg.	16%
1702 3039	-- Other	kg.	16%
170240	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar:		
17024010	-- -Glucose, liquid	kg.	16%
17024020	-- -Glucose, solid	kg.	16%
	-- Dextrose:		
17024031	-- -In solid form	kg.	16%
17024039	-- Other	kg.	16%
1702 5000	- Chemically pure fructose	kg.	16%
170260	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:		
1702 6010	-- -In solid form	kg.	16%
1702 6090	-- -Other	kg.	16%
170290	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:		
1702 9010	-- -Palmyra sugar	kg.	Nil
1702 9020	-- -Chemically pure maltose	kg.	16%
1702 9030	-- -Artificial honey, whether or not mixed with natural honey	kg.	16%
1702 9040	-- -Caramel	kg.	16%
1702 9050	-- -Insulin syrup	kg.	16%
1702 9090	-- -Other	kg.	16%

1703	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR		
1703 1000	- Cane molasses	kg.	Rs. 1000 per tonne
1703 90	- Other:		
1703 9010	-- -Molasses, edible	kg.	Rs. 1000 per tonne
1703 9090	-- -Other	kg.	Rs. 1000 per tonne
1704	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA		
17041000	- Chewing gum, whether or not sugar coated	kg.	16%
170490	- Other:		
1704 9010	-- -Jelly confectionery	kg.	16%
1704 9020	-- -Boiled sweets, whether or not filled	kg.	16%
1704 9030	-- -Toffees, caramels and similar sweets	kg.	16%
1704 9090	-- -Other	kg.	16%

For rates of additional duties of excise under Additional Duties of Excise (Goods of Special Importance) Act, 1957 on specified goods of this Chapter - please see Appendix I.

For effective rates of Cess on the specified goods of this Chapter please see Appendix IV.

The specified goods falling under this Chapter are assessable to duty w.r.t. Maximum Retail Price. For percentage of abatement please see Appendix V.