

Customs Tariff (Amendment) Act, 2003

Chapter XVII - Sugars and Sugar Confectionery

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

NOTE

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.

SUB-HEADING NOTE

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.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
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	kg.	100%	-
1701 11 20	-- Khandasari sugar	kg.	100%	-
1701 11 90	-- Other	kg.	100%	-
1701 1200	-- Beet sugar	kg.	100%	-
	- Other:			
1701 91 00	-- Refined sugar containing added flavouring or colouring matter	kg.	100%	-
1701 99	- Other:			

170199 10	-- Sugar cubes	kg.	100%	-
1701 9990	-- Other	kg.	100%	-
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; CARAMEL			
	- Lactose and lactose syrup:			
1702 11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:			
1702 11 10	-- In solid form	kg.	30%	-
1702 11 90	-- Other	kg.	30%	-
1702 19	-- Other:			
1702 19 10	-- In solid form	kg.	30%	-
1702 19 90	-- Other	kg.	30%	-
1 702 20	- Maple sugar and maple syrup:			
170220 10	-- In solid form	kg.	30%	-
17022090	-- Other	kg.	30%	-
170230	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:			
170230 10	-- Glucose, liquid	kg.	30%	-
17023020	-- Glucose, solid	kg.	30%	-
	-- Dextrose:			
17023031	--- In solid form	kg.	30%	-
17023039	-- - Other	kg.	30%	-
1 702 40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar :			
170240 10	-- Glucose, liquid	kg.	30%	-
17024020	-- Glucose, solid	kg.	30%	-
	-- Dextrose:			
1 702 40 3 1	--- In solid form	kg.	30%	-
17024039	-- - Other	kg.	30%	-
1 702 50 00	- Chemically pure fructose	kg.	30%	-
170260	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:			

170260 10	-- In solid form	kg.	30%	-
17026090	-- Other	kg.	30%	-
170290	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
1702 90 10	-- Palmyra sugar	kg.	30%	-
17029020	-- Chemically pure maltose	kg.	30%	-
17029030	-- Artificial honey, whether or not mixed with natural honey	kg.	30%	-
17029040	-- Caramel	kg.	30%	-
17029050	-- Insulin syrup	kg.	30%	-
1702 91 90	-- Other	kg.	30%	-
1703	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR			
1703 1000	- Cane molasses	kg.	30%	-
170390	- Other:			
1703 90 10	--- Molasses, edible	kg.	30%	-
1703 90 90	--- Other	kg.	30%	-
1704	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA			
1704 1000	- Chewing gum, whether or not sugar coated	kg.	45%	
170490	- Other:			
170490 10	-- Jelly confectionery	kg.	30%	-
1704 90 20	-- Boiled sweets, whether or not filled	kg.	30%	-
17049030	-- Toffees, caramels and similar sweets	kg.	30%	-
17049090	-- Other	kg.	30%	-