

**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.

**SUB-HEADING NOTES:**

1. For the purposes of subheadings 1701 11, 1701 12 and 1701 14, “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. Subheading 1701 13 covers only cane sugar obtained without content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
<b>1701</b>			<b>CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM</b> <i>Raw sugar not containing added flavouring or colouring matter:</i>	
		1701 12 00	Beet sugar	KGS
	<b>1701 13</b>		<i>Cane sugar specified in Subheading Note 2 to this Chapter:</i>	
		1701 13 10	Cane jiggery	KGS
		1701 13 20	Khandsari sugar	KGS
		1701 13 90	Other	KGS
	<b>1701 14</b>		<i>Other cane sugar:</i>	
		1701 14 10	Cane jiggery	KGS
		1701 14 20	Khandsari sugar	KGS
		1701 14 90	Other	KGS

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
		1701 91 00	<i>Other:</i> Refined sugar containing added flavouring or colouring matter	KGS
	<b>1701 99</b>		<i>Other:</i>	
		1701 99 10	Sugar cubes	KGS
		1701 99 90	Other	KGS
<b>1702</b>			<b>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; CAMEL</b>	
	<b>1702 11</b>		<i>Lactose and lactose syrup: Containing by weight 99% or more lactose expressed as anhydrous lactose, calculated on the dry matter:</i>	
		1702 11 10	In solid form	KGS
		1702 11 90	Other	KGS
	<b>1702 19</b>		<i>Other:</i>	
		1702 19 10	In solid form	KGS
		1702 19 90	Other	KGS
	<b>1702 20</b>		<i>Maple sugar and maple syrup:</i>	
		1702 20 10	In solid form	KGS
		1702 20 90	Other	KGS
	<b>1702 30</b>		<i>Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:</i>	
		1702 30 10	Glucose, liquid	KGS
		1702 30 20	Glucose, solid	KGS
			<i>Dextrose:</i>	
		1702 30 31	In solid form	KGS
		1702 30 39	Other	KGS
	<b>1702 40</b>		<i>Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar:</i>	

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
		1702 40 10	Glucose, liquid	KGS
		1702 40 20	Glucose, solid	KGS
			<b>Dextrose:</b>	
		1702 40 31	In solid form	KGS
		1702 40 39	Other	KGS
		1702 50 00	Chemically pure fructose	KGS
	<b>1702 60</b>		<b>Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:</b>	
		1702 60 10	In solid form	KGS
		1702 60 90	Other	KGS
	<b>1702 90</b>		<b>Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:</b>	
		1702 90 10	Palmyra sugar	KGS
		1702 90 20	Chemically pure maltose	KGS
		1702 90 30	Artificial honey, whether or not mixed with natural honey	KGS
		1702 90 40	Caramel	KGS
		1702 90 50	Insulin syrup	KGS
		1702 90 90	Other	KGS
<b>1703</b>			<b>MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR</b>	
		1703 10 00	Cane molasses	KGS
	<b>1703 90</b>		<b>Other:</b>	
		1703 90 10	Molasses, edible	KGS
		1703 90 90	Other	KGS
<b>1704</b>			<b>SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA</b>	
		1704 10 00	Chewing gum, whether or not sugar coated	KGS
	<b>1704 90</b>		<b>Other:</b>	
		1704 90 10	Jelly confectionary	KGS
		1704 90 20	Boiled sweets, whether or not filled	KGS
		1704 90 30	Toffees, caramels and similar sweets	KGS
		1704 90 90	Other	KGS