

**CHAPTER 17**  
**SUGAR AND SUGAR CONFECTIONERY**

NOTES

1. This Chapter does not cover:

(a) Sugar confectionery containing cocoa (heading No. 18.06);

(b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 29.40; or

(c) Medicaments and other products of Chapter 30.

SUBHEADING NOTE

1. For the purpose of subheadings Nos. 17.01.11 and 17.01.12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.50.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>17.01</b>	<b>Cane or beet sugar and chemically pure sucrose, in solid form</b>					
1701.1200.00	Raw Beet sugar not containing added flavouring or colouring matter		20	5	50	
1701.1300.00	Cane sugar specified in Subheading Note 2 to Chapter 17		10	5	60	
1701.1410.00	Cane sugar specified in Subheading Note 2 to Chapter 17, Meant for sugar refinery		5	5	5	
1701.1490.00	. in 17.01		20	5		
1701.9110.00	...,with favour/colour in powder, crystal or granule form		20	5	50	
1701.9190.00	...,with favour/colour, Not in powder, crystal or granule form		20	5	50	
1701.9910.00	In powder, crystal or granule form		20	5		
1701.9990.00	Other cane or beet sugar and chemically pure sucrose, in solid form		20	5	50	
<b>17.02</b>	<b>Other sugars in solid form; sugar syrups; artificial honey and caramel</b>					
1702.1100.00	Lactose and lactose syrup; Containing by weight 99 % or more lactose, expressed as		5			
1702.1900.00	Other; Containing by weight less than 99% lactose, exp		5	5		
1702.2000.00	Maple sugar and maple syrup		5	5		
1702.3000.00	.		5			
1702.4000.00	Glucose/glucose syrup, containing 20 to =< 50 % dry weight of fructose, no invert sugar		5	5		
1702.5000.00	Chemically pure fructose		5	5		
1702.6000.00	Glucose/glucose syrup, containing > 50 % dry weight of fructose, no invert sugar		5	5		
1702.9000.00	Other, including invert sugar and other sugar containing dry state 50 % of fructose		5			
<b>17.03</b>	<b>Molasses resulting from the extraction or refining of sugar</b>					
1703.1000.00	Cane molasses		10	5		
1703.9000.00	Other molasses resulting from the extraction or refining of sugar		10	5		
<b>17.04</b>	<b>Sugar confectionery (incl. white chocolate), not containing cocoa</b>					
1704.1000.00	Chewing gum, whether or not sugarcoated		35	5		
1704.9000.00	.		35	5		