
Chapter 17

SUGARS AND SUGAR CONFECTIONERY

Note.

1. This Chapter does not cover:
 - (a) Sugar confectionery containing cocoa (heading 18.06);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40;
or
 - (c) Medicaments or other products of Chapter 30.

Subheading Notes.

1. For the purpose of subheading 1701.12, 1701.13 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°.
2. Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose 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.

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.			
		-Raw sugar not containing added flavouring or colouring matter:			
1701.12		--Beet sugar			
I		1701.12.10 00 -- -For use by sugar refineries in the production of refined sugar used in the manufacture of wine	TNE	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I		1701.12.90 00 -- -Other	TNE	\$24.69/tonne	CCCT, LDCT, UST, CIAT, CT, CRT, IT, PT, COLT, JT, HNT, KRT, CEUT, UAT: Free MT: \$24.69/tonne CPTPT: \$22.44/tonne
1701.13		--Cane sugar specified in Subheading Note 2 to this Chapter			
I		1701.13.10 00 -- -For use by sugar refineries in the production of refined sugar used in the manufacture of wine	TNE	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I		1701.13.90 00 -- -Other	TNE	\$22.05/tonne	AUT, NZT, CCCT, LDCT, GPT, UST, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free MT: \$22.05/tonne
I		1701.14.00 00 -- -Other cane sugar	TNE	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
		-Other:			
1701.91		--Containing added flavouring or colouring matter			
		1701.91.10 00 -- -If the aggregate quantity of goods of tariff item Nos. 1701.91.10, 1701.99.10, 1702.90.21, 1702.90.61, 1702.90.70 and 1702.90.81 imported during the period specified in an order of the Governor in Council specifying limits on the aggregate quantity of such goods entitled to the Peru Tariff or the Honduras Tariff, as the case may be, has not exceeded the aggregate quantity specified in the applicable order during the period	TNE	N/A	PT, HNT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1701.91.90	--	-Other		\$30.86/tonne	CCCT, LDCT, UST, CIAT, CT, CRT, IT, JT: Free AUT: \$22.05/tonne NZT: \$22.05/tonne MT: \$30.86/tonne PAT: \$27.74/tonne KRT: \$6.17/tonne CEUT: \$30.86/tonne CPTPT: \$25.71/tonne
		-----Powders for the preparation of lemonade and the like:			
	21	-----Put up for retail sale	TNE		
	29	-----Other	TNE		
		-----Other:			
	91	-----Put up for retail sale	TNE		
	99	-----Other	TNE		
1701.99	--	-Other			
I 1701.99.10 00	--	-If the aggregate quantity of goods of tariff item Nos. 1701.91.10, 1701.99.10, 1702.90.21, 1702.90.61, 1702.90.70 and 1702.90.81 imported during the period specified in an order of the Governor in Council specifying limits on the aggregate quantity of such goods entitled to the Peru Tariff or the Honduras Tariff, as the case may be, has not exceeded the aggregate quantity specified in the applicable order during the period	TNE	N/A	PT, HNT: Free
I 1701.99.90	--	-Other		\$30.86/tonne	CCCT, LDCT, UST, CIAT, CT, CRT, IT, JT: Free AUT: \$22.05/tonne NZT: \$22.05/tonne MT: \$30.86/tonne COLT: \$14.40/tonne PAT: \$27.74/tonne KRT: \$6.17/tonne CEUT: \$30.86/tonne CPTPT: \$25.71/tonne
	20	-----Granulated, put up for retail sale	TNE		
	30	-----Granulated, not put up for retail sale	TNE		
	90	-----Other	TNE		
17.02		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:			
I 1702.11.00 00	--	-Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	KGM	6%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 5%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1702.19.00	00	-Other	KGM	6%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, HNT, KRT, CEUT, UAT, CPTPT: Free GPT: 5%
I 1702.20.00		-Maple sugar and maple syrup		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10	---- <i>-Maple sugar</i>	KGM		
	20	---- <i>-Maple syrup</i>	KGM		
I 1702.30		-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose			
I 1702.30.10	00	-- <i>-Crystalline dextrose, having a dextrose equivalent of 90% or more but not more than 10% by weight of moisture</i>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I 1702.30.90		-- -Other		3.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, HNT, CEUT, UAT: Free CPTPT: 3%
	10	---- <i>-Glucose syrup, other than high fructose corn syrup</i>	KGM		
	20	---- <i>-Glucose (dextrose), not chemically pure</i>	KGM		
	90	---- <i>-Other</i>	KGM		
I 1702.40.00	00	-Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	KGM	6%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT, JT, HNT, KRT, CEUT, UAT: Free CPTPT: 5%
I 1702.50.00	00	-Chemically pure fructose	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I 1702.60.00	00	-Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	KGM	3.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, HNT, CEUT, UAT: Free CPTPT: 3%
I 1702.90		-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose			
		-- <i>-Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg:</i>			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I		1702.90.11 00 - - - -Containing reducing sugars after inversion not exceeding 65% by weight of the total syrup	TNE	\$11.99/tonne	CCCT, LDCT, UST, CIAT, CT, CRT, IT, JT, CEUT: Free MT: \$11.99/tonne KRT: \$2.39/tonne CPTPT: \$10.90/tonne
I		1702.90.12 00 - - - -Containing reducing sugars after inversion exceeding 65% but not exceeding 70% by weight of the total syrup	TNE	\$13.05/tonne	CCCT, LDCT, UST, CIAT, CT, CRT, IT, JT, CEUT: Free MT: \$13.05/tonne KRT: \$2.61/tonne CPTPT: \$11.86/tonne
I		1702.90.13 00 - - - -Containing reducing sugars after inversion exceeding 70% but not exceeding 71% by weight of the total syrup	TNE	\$13.26/tonne	CCCT, LDCT, UST, CIAT, CT, CRT, IT, JT, CEUT: Free MT: \$13.26/tonne KRT: \$2.65/tonne CPTPT: \$12.05/tonne
I		1702.90.14 00 - - - -Containing reducing sugars after inversion exceeding 71% but not exceeding 72% by weight of the total syrup	TNE	\$13.47/tonne	CCCT, LDCT, UST, CIAT, CT, CRT, IT, JT, CEUT: Free MT: \$13.47/tonne KRT: \$2.69/tonne CPTPT: \$12.24/tonne
I		1702.90.15 00 - - - -Containing reducing sugars after inversion exceeding 72% but not exceeding 73% by weight of the total syrup	TNE	\$13.69/tonne	CCCT, LDCT, UST, CIAT, CT, CRT, IT, JT, CEUT: Free MT: \$13.69/tonne KRT: \$2.73/tonne CPTPT: \$12.44/tonne
I		1702.90.16 00 - - - -Containing reducing sugars after inversion exceeding 73% but not exceeding 74% by weight of the total syrup	TNE	\$13.90/tonne	CCCT, LDCT, UST, CIAT, CT, CRT, IT, JT, CEUT: Free MT: \$13.90/tonne KRT: \$2.78/tonne CPTPT: \$12.63/tonne
I		1702.90.17 00 - - - -Containing reducing sugars after inversion exceeding 74% but not exceeding 75% by weight of the total syrup	TNE	\$14.11/tonne	CCCT, LDCT, UST, CIAT, CT, CRT, IT, JT, CEUT: Free MT: \$14.11/tonne KRT: \$2.82/tonne CPTPT: \$12.82/tonne
I		1702.90.18 00 - - - -Containing reducing sugars after inversion exceeding 75% by weight of the total syrup	TNE	\$15.17/tonne	CCCT, LDCT, UST, CIAT, CT, CRT, IT, JT, CEUT: Free MT: \$15.17/tonne KRT: \$3.03/tonne CPTPT: \$13.79/tonne

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		--Artificial honey, whether or not mixed with natural honey:			
1702.90.21	00	---If the aggregate quantity of goods of tariff item Nos. 1701.91.10, 1701.99.10, 1702.90.21, 1702.90.61,1702.90.70 and 1702.90.81 imported during the period specified in an order of the Governor in Council specifying limits on the aggregate quantity of such goods entitled to the Peru Tariff or the Honduras Tariff, as the case may be, has not exceeded the aggregate quantity specified in the applicable order during the period	KGM	N/A	PT, HNT: Free
I		1702.90.29 00 --- -Other	KGM	2.12¢/kg	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, JT, KRT, CEUT: Free CPTPT: 1.92¢/kg
I		1702.90.40 00 -- -Chemically pure maltose	KGM	6%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, HNT, KRT, CEUT, UAT: Free GPT: 5% CPTPT: 5%
I		1702.90.50 00 -- -Colouring caramels	TNE	8.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, HNT, KRT, CEUT, UAT: Free GPT: 3% CPTPT: 7.5%
		-- -Other sucrose sugars:			
I		1702.90.61 00 --- -If the aggregate quantity of goods of tariff item Nos. 1701.91.10, 1701.99.10, 1702.90.21, 1702.90.61,1702.90.70 and 1702.90.81 imported during the period specified in an order of the Governor in Council specifying limits on the aggregate quantity of such goods entitled to the Peru Tariff or the Honduras Tariff, as the case may be, has not exceeded the aggregate quantity specified in the applicable order during the period	TNE	N/A	PT, HNT: Free
I		1702.90.69 00 --- -Other	TNE	\$26.67/tonne	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, JT, KRT, CEUT, UAT: Free AUT: \$22.05/tonne NZT: \$22.05/tonne CPTPT: \$24.24/tonne
		1702.90.70 00 -- -Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg, if the aggregate quantity of goods of tariff item Nos. 1701.91.10, 1701.99.10, 1702.90.21, 1702.90.61, 1702.90.70 and 1702.90.81 imported during the period specified in an order of the Governor in Council specifying limits on the aggregate quantity of such goods entitled to the Peru Tariff or the Honduras Tariff, as the case may be, has not exceeded the aggregate quantity specified in the applicable order during the period	TNE	N/A	PT, HNT: Free
		-- -Other invert sugars and other sugar syrups:			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1702.90.81 00	---	If the aggregate quantity of goods of tariff item Nos. 1701.91.10, 1701.99.10, 1702.90.21, 1702.90.61, 1702.90.70 and 1702.90.81 imported during the period specified in an order of the Governor in Council specifying limits on the aggregate quantity of such goods entitled to the Peru Tariff or the Honduras Tariff, as the case may be, has not exceeded the aggregate quantity specified in the applicable order during the period	TNE	N/A	PT, HNT: Free
I 1702.90.89	---	Other		\$4.52/tonne	CCCT, LDCT, UST, CIAT, CT, CRT, IT, JT, CEUT, UAT: Free MT: \$4.52/tonne KRT: \$0.90/tonne CPTPT: \$4.10/tonne
	10	-----Cane or beet.....	TNE		
	90	-----Other	TNE		
I 1702.90.90 00	---	Other	TNE	11%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, HNT, KRT, CEUT, UAT: Free GPT: 7% CPTPT: 10%
17.03		Molasses resulting from the extraction or refining of sugar.			
1703.10		-Cane molasses			
I 1703.10.10 00	--	Powder with admixture other than colouring or anti-caking agents	TNE	12.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, HNT, KRT, CEUT, UAT: Free GPT: 5% CPTPT: 10%
I 1703.10.90 00	--	Other	TNE	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
1703.90		-Other			
I 1703.90.10 00	--	Powder with admixture other than colouring or anti-caking agents	TNE	12.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, HNT, KRT, CEUT, UAT: Free PAT: 11% CPTPT: 11%
I 1703.90.90	--	Other		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10	-----Blackstrap, from sugarbeets.....	TNE		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	90	-----Other	TNE		
17.04		Sugar confectionery (including white chocolate), not containing cocoa.			
I 1704.10.00		-Chewing gum, whether or not sugar-coated		9.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, PT, COLT, JT, HNT, KRT, CEUT, UAT: Free AUT: 7% NZT: 7% GPT: 5% IT: 4.5% NT: 4.5% SLT: 4.5% PAT: 8.5% CPTPT: 8.5%
	10	-----Bubble gum	KGM		
	90	-----Other	KGM		
1704.90		-Other			
I 1704.90.10 00	--	-Chestnut cream or paste	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I 1704.90.20 00	--	-Liquorice candy; Toffee	KGM	10%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, PT, COLT, JT, HNT, KRT, CEUT, UAT: Free GPT: 5% IT: 5% NT: 5% SLT: 5% PAT: 9% CPTPT: 9%
I 1704.90.90	--	-Other		9.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, HNT, KRT, CEUT, UAT: Free AUT: 7% NZT: 7% GPT: 5% PAT: 8.5% CPTPT: 8.5%
	20	-----Marshmallows	KGM		
	50	-----Other sugar candy	KGM		
	60	-----Almond paste and butter	KGM		
	90	-----Other	KGM		