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**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  |
|----------------------|----|---|---------------|---------------|--|
| <b>17.01</b>         |    | <b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>   |               |               |  |
|                      |    | <b>-Raw sugar not containing added flavouring or colouring matter:</b>  |               |               |  |
| <b>1701.12</b>       |    | <b>- -Beet sugar</b>  |               |               |  |
| 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, MXT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: 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, UKT: Free<br>CPTPT: \$8.97/tonne          |
| <b>1701.13</b>       |    | <b>- -Cane sugar specified in Subheading Note 2 to this Chapter</b>   |               |               |  |
| 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, MXT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
| 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, UKT: Free      |
| <b>1701.14.00 00</b> |    | <b>-Other cane sugar</b>  | TNE           | Free          | AUT, NZT, CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
|                      |    | <b>-Other:</b>  |               |               |  |
| <b>1701.91</b>       |    | <b>- -Containing added flavouring or colouring matter</b>   |               |               |  |
| 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, KRT, CEUT, CPTPT, UKT: Free<br>AUT: \$22.05/tonne<br>NZT: \$22.05/tonne<br>PAT: \$9.25tonne                       |
|                |    | ----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           |               |   |
| <b>1701.99</b> |    | <b>--Other</b>  |               |               |   |
| 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, KRT, CEUT, CPTPT, UKT: Free<br>AUT: \$22.05/tonne<br>NZT: \$22.05/tonne<br>COLT: \$2.06tonne<br>PAT: \$9.25/tonne |
|                | 20 | ----Granulated, put up for retail sale .....  | TNE           |               |   |
|                | 30 | ----Granulated, not put up for retail sale .....  | TNE           |               |   |
|                | 90 | ----Other .....   | TNE           |               |   |
| <b>17.02</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; caramel.</b>   |               |               |   |
|                |    | <b>-Lactose and lactose syrup:</b>  |               |               |   |
| 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, MXT, CIAT, CT, CRT, IT, PT, COLT, JT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free<br>GPT: 5%   |
| 1702.19.00 00  | -- | -Other  | KGM           | 6%            | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, PT, COLT, JT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free<br>GPT: 5%   |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item         | SS | Description of Goods  | Unit of Meas. | MFN Tariff    | Applicable Preferential Tariffs  |
|---------------------|----|---|---------------|---------------|--|
| 1702.20.00          |    | -Maple sugar and maple syrup  |               | Free          | CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free          |
|                     | 10 | ----Maple sugar .....   | KGM           |               |  |
|                     | 20 | ----Maple syrup.....  | KGM           |               |  |
| <b>1702.30</b>      |    | <b>-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose</b>   |               |               |  |
| 1702.30.10          | 00 | --Crystalline dextrose, having a dextrose equivalent of 90% or more but not more than 10% by weight of moisture   | KGM           | Free          | CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free          |
| 1702.30.90          |    | --Other   |               | 3.5%          | CCCT, LDCT, UST, MXT, CT, CRT, IT, PT, COLT, JT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free                       |
|                     | 10 | ----Glucose syrup, other than high fructose corn syrup.....   | KGM           |               |  |
|                     | 20 | ----Glucose (dextrose), not chemically pure.....  | KGM           |               |  |
|                     | 90 | ----Other .....   | KGM           |               |  |
| <b>I 1702.40.00</b> | 00 | <b>-Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar</b>   | KGM           | 6%            | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, PT, COLT, JT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 2%              |
| <b>1702.50.00</b>   | 00 | <b>-Chemically pure fructose</b>  | KGM           | Free          | CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free |
| <b>1702.60.00</b>   | 00 | <b>-Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar</b>  | KGM           | 3.5%          | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, PT, COLT, JT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free                 |
| <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>  |               |               |  |
|                     |    | -- 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: |               |               |  |
| <b>I 1702.90.11</b> | 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, KRT, CEUT, UKT: Free CPTPT: \$4.36/tonne                             |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS            | Description of Goods  | Unit of Meas. | MFN Tariff    | Applicable Preferential Tariffs  |
|-------------|---------------|---|---------------|---------------|--|
| 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, KRT, CEUT, UKT: Free<br>CPTPT: \$4.74/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, KRT, CEUT, UKT: Free<br>CPTPT: \$4.82/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, KRT, CEUT, UKT: Free<br>CPTPT: \$4.89/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, KRT, CEUT, UKT: Free<br>CPTPT: \$4.97/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, KRT, CEUT, UKT: Free<br>CPTPT: \$5.05/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, KRT, CEUT, UKT: Free<br>CPTPT: \$5.13/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, KRT, CEUT, UKT: Free<br>CPTPT: \$5.51/tonne  |
|             |               | ---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, MXT, CIAT, CT, CRT, IT, JT, KRT, CEUT, UKT: Free<br>CPTPT: 0.77¢/kg |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item     | SS  | Description of Goods  | Unit of Meas. | MFN Tariff    | Applicable Preferential Tariffs   |
|-----------------|-----|---|---------------|---------------|---|
| I 1702.90.40 00 | --  | Chemically pure maltose   | KGM           | 6%            | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, HNT, KRT, CEUT, UAT, UKT: Free<br>GPT: 5%<br>CPTPT: 2%                    |
| I 1702.90.50 00 | --  | Colouring caramels  | TNE           | 8.5%          | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, PT, COLT, JT, HNT, KRT, CEUT, UAT, UKT: Free<br>GPT: 3%<br>CPTPT: 3%                             |
|                 |     | --Other sucrose sugars:   |               |               |   |
| 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, MXT, CIAT, CT, CRT, IT, JT, KRT, CEUT, UAT, UKT: Free<br>AUT: \$22.05/tonne<br>NZT: \$22.05/tonne<br>CPTPT: \$9.69/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:   |               |               |   |
| 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   |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item     | SS  | Description of Goods  | Unit of Meas. | MFN Tariff   | Applicable Preferential Tariffs  |
|-----------------|-----|---|---------------|--------------|--|
| I 1702.90.89    | --- | -Other  |               | \$4.52/tonne | CCCT, LDCT, UST,<br>CIAT, CT, CRT, IT, JT,<br>KRT, CEUT, UAT,<br>UKT: Free<br>CPTPT: \$1.64/tonne                          |
|                 | 10  | -----Cane or beet.....  | TNE           |              |  |
|                 | 90  | -----Other .....  | TNE           |              |  |
| I 1702.90.90 00 | --  | -Other  | TNE           | 11%          | CCCT, LDCT, UST,<br>MXT, CIAT, CT, CRT, IT,<br>PT, COLT, JT, HNT, KRT,<br>CEUT, UAT, UKT: Free<br>GPT: 7%<br>CPTPT: 4%     |
| <b>17.03</b>    |     | <b>Molasses resulting from the extraction or refining of sugar.</b>           |               |              |  |
| <b>1703.10</b>  |     | <b>-Cane molasses</b>   |               |              |  |
| 1703.10.10 00   | --  | -Powder with admixture other than colouring or anti-caking agents             | TNE           | 12.5%        | CCCT, LDCT, UST,<br>MXT, CIAT, CT, CRT, IT,<br>PT, COLT, JT, HNT, KRT,<br>CEUT, UAT, CPTPT,<br>UKT: Free<br>GPT: 5%        |
| 1703.10.90 00   | --  | -Other  | TNE           | Free         | CCCT, LDCT, GPT, UST,<br>MXT, CIAT, CT, CRT, IT,<br>PT, COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free         |
| <b>1703.90</b>  |     | <b>-Other</b>   |               |              |  |
| I 1703.90.10 00 | --  | -Powder with admixture other than colouring or anti-caking agents             | TNE           | 12.5%        | CCCT, LDCT, UST,<br>MXT, CIAT, CT, CRT, IT,<br>PT, COLT, JT, HNT, KRT,<br>CEUT, UAT, UKT: Free<br>PAT: 3.5%<br>CPTPT: 4.5% |
| 1703.90.90      | --  | -Other  |               | Free         | CCCT, LDCT, GPT, UST,<br>MXT, CIAT, CT, CRT, IT,<br>PT, COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free         |
|                 | 10  | -----Blackstrap, from sugarbeets.....   | TNE           |              |  |
|                 | 90  | -----Other .....  | TNE           |              |  |
| <b>17.04</b>    |     | <b>Sugar confectionery (including white chocolate), not containing cocoa.</b> |               |              |  |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item     | SS  | Description of Goods                      | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs   |
|-----------------|-----|---|---------------|------------|---|
| I 1704.10.00    |     | -Chewing gum, whether or not sugar-coated |               | 9.5%       | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, HNT, KRT, CEUT, UAT, UKT: Free<br>AUT: 7%<br>NZT: 7%<br>GPT: 5%<br>IT: 4.5%<br>NT: 4.5%<br>SLT: 4.5%<br>PAT: 2.5%<br>CPTPT: 3% |
|                 |     | 10 ---- -Bubble gum .....                 | KGM           |            |   |
|                 |     | 90 ---- -Other .....                      | KGM           |            |   |
| 1704.90         |     | -Other                                    |               |            |   |
| 1704.90.10 00   | --  | -Chestnut cream or paste                  | KGM           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free   |
| I 1704.90.20 00 | --  | -Liquorice candy; Toffee                  | KGM           | 10%        | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, HNT, KRT, CEUT, UAT, UKT: Free<br>GPT: 5%<br>IT: 5%<br>NT: 5%<br>SLT: 5%<br>PAT: 3%<br>CPTPT: 3.5%                             |
| I 1704.90.90    | --- | -Other                                    |               | 9.5%       | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, HNT, KRT, CEUT, UAT, UKT: Free<br>AUT: 7%<br>NZT: 7%<br>GPT: 5%<br>PAT: 2.5%<br>CPTPT: 3%                         |
|                 |     | 20 ---- -Marshmallows .....               | KGM           |            |   |
|                 |     | 50 ---- -Other sugar candy .....          | KGM           |            |   |
|                 |     | 60 ---- -Almond paste and butter .....    | KGM           |            |   |
|                 |     | 90 ---- -Other .....                      | KGM           |            |   |