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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
17.01		<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>			
		<b>-Raw sugar not containing added flavouring or colouring matter:</b>			
1701.12		<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, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
1701.12.90 00	--	-Other	TNE	\$24.69/tonne	CCCT, LDCT, UST, CIAT, CT, CRT, IT, PT, COLT, JT, HNT, KRT: Free MT: \$24.69/tonne
1701.13		<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, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: 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: Free MT: \$22.05/tonne
1701.14		<b>--Other cane sugar</b>			
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: Free
		<b>-Other:</b>			
1701.91		<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
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: \$30.86/tonne KRT: \$12.34/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		
<b>1701.99</b>	<b>--</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
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: \$16.46/tonne PAT: \$30.86/tonne KRT: \$12.34/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, MT, CIAT, CT, CRT, IT, PT, COLT, JT, HNT, KRT: Free GPT: 5%
1702.19.00 00	--	-Other	KGM	6%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, HNT, KRT: Free GPT: 5%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1702.20.00		<b>-Maple sugar and maple syrup</b>		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	---- <i>-Maple sugar</i> .....	KGM		
	20	---- <i>-Maple syrup</i> .....	KGM		
1702.30		<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	-- <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: Free
1702.30.90		-- <i>-Other</i>		3.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, HNT, KRT: Free
	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		
1702.40.00	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, MT, CIAT, CT, CRT, IT, PT, COLT, JT, HNT, KRT: Free
1702.50.00	00	<b>-Chemically pure fructose</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
1702.60.00	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, MT, CIAT, CT, CRT, IT, PT, COLT, JT, HNT, KRT: Free
1702.90		<b>-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose</b>			
		-- <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>			
1702.90.11	00	--- <i>-Containing reducing sugars after inversion not exceeding 65% by weight of the total syrup</i>	TNE	\$11.99/tonne	CCCT, LDCT, UST, CIAT, CT, CRT, IT, JT: Free MT: \$11.99/tonne KRT: \$4.79/tonne
1702.90.12	00	--- <i>-Containing reducing sugars after inversion exceeding 65% but not exceeding 70% by weight of the total syrup</i>	TNE	\$13.05/tonne	CCCT, LDCT, UST, CIAT, CT, CRT, IT, JT: Free MT: \$13.05/tonne KRT: \$5.22/tonne

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
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: Free MT: \$13.26/tonne KRT: \$5.30/tonne
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: Free MT: \$13.47/tonne KRT: \$5.38/tonne
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: Free MT: \$13.69/tonne KRT: \$5.47/tonne
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: Free MT: \$13.90/tonne KRT: \$5.56/tonne
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: Free MT: \$14.11/tonne KRT: \$5.64/tonne
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: Free MT: \$15.17/tonne KRT: \$6.06/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
1702.90.29	00	---Other	KGM	2.12¢/kg	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, JT, KRT: Free
1702.90.40	00	---Chemically pure maltose	KGM	6%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, HNT, KRT: Free GPT: 5%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1702.90.50 00	--	-Colouring caramels	TNE	8.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, HNT, KRT: Free GPT: 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
1702.90.69 00	---	-Other	TNE	\$26.67/tonne	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, JT, KRT: Free AUT: \$22.05/tonne NZT: \$22.05/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
1702.90.89	---	-Other		\$4.52/tonne	CCCT, LDCT, UST, CIAT, CT, CRT, IT, JT: Free MT: \$4.52/tonne KRT: \$1.80/tonne
	10	---- -Cane or beet .....	TNE		
	90	---- -Other .....	TNE		
1702.90.90 00	--	-Other	TNE	11%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, HNT, KRT: Free GPT: 7%

**17.03 Molasses resulting from the extraction or refining of sugar.**

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<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, MT, CIAT, CT, CRT, IT, PT, COLT, JT, HNT, KRT: Free GPT: 5%
1703.10.90 00	--	-Other	TNE	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
<b>1703.90</b>		<b>-Other</b>			
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: Free PAT: 12.5%
1703.90.90	--	-Other		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	---- <i>-Blackstrap, from sugarbeets.....</i>	TNE		
	90	---- <i>-Other .....</i>	TNE		
<b>17.04</b>		<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>			
<b>1704.10.00</b>		<b>-Chewing gum, whether or not sugar-coated</b>		9.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, PT, COLT, JT, HNT, KRT: Free AUT: 7% NZT: 7% GPT: 5% IT: 4.5% NT: 4.5% SLT: 4.5% PAT: 9.5%
	10	---- <i>-Bubble gum .....</i>	KGM		
	90	---- <i>-Other .....</i>	KGM		
<b>1704.90</b>		<b>-Other</b>			
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: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1704.90.20	00	-- -Liquorice candy; Toffee	KGM	10%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, PT, COLT, JT, HNT, KRT: Free GPT: 5% IT: 5% NT: 5% SLT: 5% PAT: 10%
1704.90.90		-- -Other		9.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, HNT, KRT: Free AUT: 7% Nzt: 7% GPT: 5% PAT: 9.5%
		20 ---- -Marshmallows .....	KGM		
		50 ---- -Other sugar candy.....	KGM		
		60 ---- -Almond paste and butter .....	KGM		
		90 ---- -Other .....	KGM		