

## CHAPTER 17

### Sugars and sugar confectionery

#### NOTE :

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 NOTE :

For the purposes of sub-headings 1701 11 and 1701 12, “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.

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| Heading No. | H S Code | ITC(HS) Code | Description   | Unit of Quantity |
|-------------|----------|--------------|---|------------------|
| 1701        |          |              | CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM   |                  |
|             |          |              | - <i>Raw sugar not containing added flavouring or colouring matter :</i>  |                  |
|             | 170111   |              | -- Cane sugar :   |                  |
|             |          | 17011110     | --- Cane jaggery  | kg.              |
|             |          | 17011120     | --- Khandasari sugar  | kg.              |
|             |          | 17011190     | --- Other   | kg.              |
|             |          | 17011200     | -- Beet sugar   | kg.              |
|             |          |              | - <i>Other :</i>  |                  |
|             |          | 17019100     | -- Refined sugar containing added flavouring or colouring matter  | kg.              |
|             | 170199   |              | -- Other :  |                  |
|             |          | 17019910     | --- Sugar cubes   | kg.              |
|             |          | 17019990     | --- Other   | kg.              |
| 1702        |          |              | 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 |                  |
|             |          |              | - <i>Lactose and lactose syrup:</i>   |                  |
|             | 170211   |              | -- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter:  |                  |
|             |          | 17021110     | --- In solid form   | kg.              |
|             |          | 17021190     | --- Other   | kg.              |
|             | 170219   |              | -- Other :  |                  |

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|-------------|----------|--------------|---|------------------|
|             |          | 17021910     | --- In solid form   | kg.              |
|             |          | 17021990     | --- Other   | kg.              |
| 170220      |          |              | - Maple sugar and maple syrup:  |                  |
|             |          | 17022010     | --- In solid form   | kg.              |
|             |          | 17022090     | --- Other   | kg.              |
| 170230      |          |              | - Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:                |                  |
|             |          | 17023010     | --- Glucose, liquid   | kg.              |
|             |          | 17023020     | --- Glucose, solid  | kg.              |
|             |          |              | --- <b>Dextrose :</b>   |                  |
|             |          | 17023031     | --- In solid form   | kg.              |
|             |          | 17023039     | --- Other   | kg.              |
| 170240      |          |              | - Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar : |                  |
|             |          | 17024010     | --- Glucose, liquid   | kg.              |
|             |          | 17024020     | --- Glucose, solid  | kg.              |
|             |          |              | --- <b>Dextrose :</b>   |                  |
|             |          | 17024031     | --- In solid form   | kg.              |
|             |          | 17024039     | --- Other   | kg.              |
|             |          | 17025000     | - Chemically pure fructose  | kg.              |
| 170260      |          |              | - Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:           |                  |
|             |          | 17026010     | --- In solid form   | kg.              |
|             |          | 17026090     | --- Other   | kg.              |
| 170290      |          |              | - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state                                      |                  |

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|-------------|----------|--------------|---|------------------|
|             |          |              | 50% by weight of fructose :   |                  |
|             |          | 17029010     | --- Palmyra sugar   | kg.              |
|             |          | 17029020     | --- Chemically pure maltose   | kg.              |
|             |          | 17029030     | --- Artificial honey, whether or not mixed with natural honey         | kg.              |
|             |          | 17029040     | --- Caramel   | kg.              |
|             |          | 17029050     | --- Insulin syrup   | kg.              |
|             |          | 17029090     | --- Other   | kg.              |
| 1703        |          |              | MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR           |                  |
|             |          | 17031000     | - Cane molasses   | kg.              |
|             | 170390   |              | - Other :   |                  |
|             |          | 17039010     | --- Molasses, edible  | kg.              |
|             |          | 17039090     | --- Other   | kg.              |
| 1704        |          |              | SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA |                  |
|             |          | 17041000     | - Chewing gum, whether or not sugar coated                            | kg.              |
|             | 170490   |              | - Other :   |                  |
|             |          | 17049010     | --- Jelly confectionary   | kg.              |
|             |          | 17049020     | --- Boiled sweets, whether or not filled                              | kg.              |
|             |          | 17049030     | --- Toffees, caramels and similar sweets                              | kg.              |
|             |          | 17049090     | --- Other   | kg.              |