

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) Medicament or other products of Chapter 30.

Subheading Note.

1. For the purposes of subheadings 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°.

Explanatory remarks to Chapter 17

1. Importation is subject to the observance of Article 16 of the Law on Foodstuffs and Beverages of 1967.
2. The importation of glucose syrup and non-injectable monohydrate dextrose by medicine producing units shall be subject to the discretion of the Ministry of Health, Treatment and Medical Education.
3. Raw and refined sugar imported for the state rationing scheme within the amount approved by the Economic Council is subject to an ad valorem ID of 4%.

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
1701	Cane or beet sugar and chemically pure sucrose, in solid form.			
	- Raw sugar not containing added flavouring or colouring matter:			
1701 11 00	- Cane sugar	10	Kg	
1701 12 00	- Beet sugar	10	Kg	
	- Other:			
1701 91 00	- Containing added flavouring or colouring matter	20	Kg	
1701 99 00	- Other	20	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; caramel.			
	- Lactose and lactose syrup:			
1702 11 00	- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	10	Kg	
1702 19 00	- Other	10	Kg	
1702 20 00	- Maple sugar and maple syrup	30	Kg	
1702 30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		Kg	
1702 30 10	--- Glucose syrup and non-injectable monohydrate dextrose by medicine producing units	40		
1702 30 90	--- Other	30		
1702 40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar		Kg	
1702 40 10	--- Dextrose	30		
1702 40 90	--- Other	45		
1702 50 00	- Chemically pure fructose	10	Kg	
1702 60 00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	10	Kg	
1702 90 00	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	10	Kg	
1703	Molasses resulting from the extraction or refining of sugar.			
1703 10 00	- Cane molasses	15	Kg	
1703 90 00	- Other	15	Kg	
1704	Sugar confectionery (including white chocolate), not containing cocoa.			
1704 10 00	- Chewing gum, whether or not sugar-coated	75	Kg	
1704 90 00	- Other	75	Kg	