## 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 purposes of subheadings 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 anhedral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

HS Hdg	HS Code		Description	Unit	ICL/SLS	s Preferential Duty										Gen	VAT	PAL		Cess		Excise	SSCL	s c
по пад			Description	Description Unit	I	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAI	Gen	SG	GEN	SG	(S.P.D) SSC	SSCL	L
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																					
	1701.12.10		Having polarimeter reading of more than or equal to 99 <sup>0</sup> and less than 99.5 <sup>0</sup>	kg	L											Rs.30/= per kg	18%	Ex					2.5%	
	1701 12 00	_	Brown Sugar	kg	L/S											De 20/								-
	1701.12.90		Other, having polarimeter reading less than 99 <sup>0</sup> Brown Sugar	kg	L L/S											Rs.30/= per kg	18%	Ex					2.5%	
	1701.13.00		Cane sugar specified in Subheading Note 2 to this Chapter	kg kg	L/S L											Rs.30/=	18%	Ex					2.5%	
			Brown Sugar	kg	L/S											per kg								
	1701.14		Other cane sugar																					
	1701.14.10		Having polarimeter reading of more than or equal to $99^{\circ}$ and less than $99.5^{\circ}$	kg	L											Rs.30/= per kg	18%	Ex					2.5%	
			Brown Sugar	kg	L/S																			
	1701.14.90		Other, having polarimeter reading less than 99 <sup>0</sup>	ka	Ĺ											Rs.30/=		-					0.50/	1
			Brown Sugar	kg	L/S											per kg	18%	Ex					2.5%	
			Other :																					1
	1701.91		Containing added flavouring or colouring matter :																					
	1701.91.10		Having polarimeter reading more than or equal to 99.7 <sup>0</sup>	kg												Rs.30/= per kg	18%	Ex					2.5%	*
			White Sugar and Icing Sugar	kg	S											pering								
	1701.91.20		Having polarimeter reading of more than or equal to $99.5^{0}$ and less than $99.7^{0}$	kg												Rs.30/= per kg	18%	Ex					2.5%	*

HS Hdg	HS Code	Description		ICL/SLS	/SLS Preferential										Gen		P.	AL	Ce	ess	Excise		S C
			Unit	I	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	Gen	SG	GEN	SG	(S.P.D)	SSCL	L
		White Sugar and Icing Sugar	kg	S																			_
	1701.91.30	Having polarimeter reading of more than or equal to	lia.	L											Rs.30/=								
		99 <sup>0</sup> and less than 99.5 <sup>0</sup>	kg	L											per kg	18%	Ex					2.5%	2
		Brown Sugar	kg	L/S											регку								
	1701.91.90	Having polarimeter reading less than 99°					1								De 20/				1				T
			kg	L											Rs.30/=	18%	Ex					2.5%	2
		Brown Sugar	kg	L/S											per kg								
	1701.99	Other :																					
	1701.99.10	Cane sugar having polarimeter reading of more than													D- 20/								
		or equal to 99.7 <sup>0</sup>	kg												Rs.30/=	18%	Ex					2.5%	3
		White Sugar and Icing Sugar	kg	S											per kg						_		
	1701.99.20	Cane sugar having polarimeter reading of more than	ку	5																			+
	1/01.55.20	or equal to $99.5^{\circ}$ and less than $99.7^{\circ}$	kg												Rs.30/=								
		or equal to 55.5° and less than 55.7	ĸġ							Free					per kg	18%	Ex					2.5%	
		White Sugar and Icing Sugar	ka	S											pering								
	1701.99.30	Beet sugar having polarimeter reading of more than	кg	5																			+
	1701.99.30	or equal to 99.7 <sup>0</sup>	kg												Rs.30/=	100/	_					2 50/	
		· · · · · · · · · · · · · · · · · · ·													per kg	18%	Ex					2.5%	3
		White Sugar and Icing Sugar	kg	S																			
	1701.99.40	Beet sugar having polarimeter reading of more than																					
		or equal to 99.5 <sup>0</sup> and less than 99.7 <sup>0</sup>	kg							Free					Rs.30/=	18%	Ex					2.5%	
										TICC					per kg	10 /0	LA					2.570	
		White Sugar and Icing Sugar	kg	S																			
	1701.99.90	Other		L																			Τ
			l a	L						Free					Rs.30/=	18%	Ex					2.5%	
		Brown Sugar/ White Sugar and Icing Sugar	kg	1.10						Free					per kg	18%	EX					2.5%	
				L/S																			
7.02		Other sugars, including chemically pure																					_
17.02		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.																					
																							Т
		- Lactose and lactose syrup :																					T
	1702.11.00	Containing by weight 99% or more lactose,																					Т
		expressed as anhydrous lactose, calculated on the	kg							Free					20%	18%	10.0%	6.0%				2.5%	
		dry matter.																					
	1702.19.00	Other	kg							Free					20%	18%	10.0%	6.0%				2.5%	
	1702.20.00	- Maple sugar and maple syrup	kg		ļ		<u> </u>	<u> </u>		Free		ļ	4.5%		20%	18%	10.0%	6.0%				2.5%	+
	1702.30.00	- Glucose and glucose syrup, not containing fructose or	Ι.			1	1	1		L					2004	100/	10.007	6.004				2.50/	
		containing in the dry state less than 20% by weight	kg							Free				Free	20%	18%	10.0%	6.0%				2.5%	
	1702 40 00	of fructose				-										l			<u> </u>				+
	1702.40.00	<ul> <li>Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of</li> </ul>	kg			1	1	1	1	Free			4.5%	10.0%	20%	18%	10.0%	6.0%				2.5%	I
		state at least 20% but less than 50% by weight of fructose, excluding invert sugar	ку			1	1	1	1	Free			4.3%	10.0%	20%	10%0	10.0%	0.0%				2.5%	I
	1702.50.00	- Chemically pure fructose	kg			1				Free			4.5%	10.0%	20%	18%	10.0%	6.0%			1	2.5%	+
	1702.50.00	<ul> <li>Other fructose and fructose syrup, containing in the</li> </ul>	кy							1166			т.3%	10.0%	20%	10%	10.0%	0.0%			-	2.3%	+
	17 02.00.00	dry state more than 50% by weight of fructose,	kg							Free			4.5%	10.0%	20%	18%	Ex					2.5%	
	1	ary state more than 50 /0 by weight of Huctose,	Ng Ng	1		1	1	1	1	i i ce	1	1	1.570	10.070	2070	10.0	L^	1	1	1	1	2.370	

	HS Code	Description	11	ICL/SLS				F	Preferential Duty						Gen		PAL		Cess		Excise	66.01	S
HS Hdg			Unit	I	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAT	Gen	SG	GEN	SG	(S.P.D)	SSCL	C L
	1702.90	<ul> <li>Other, including invert sugar and other sugar and sugar syrup and sugar syrup blends containing in the dry state 50% by weight of fructose :</li> </ul>	!																				
	1702.90.10	Brewing sugar, artificial honey	kg												20%	18%	10.0%		Rs.180/= per kg			2.5%	
		Varieties of sakkara, jaggery :																					
	1702.90.21	Sakkara (suger cane jaggery)	kg												Rs.80/= per kg	18%	10.0%	6.0%	Rs.180/= per kg	Rs.200/= per kg		2.5%	
	1702.90.22	Kithul jaggery	kg												Rs.80/= per kg	18%	10.0%	6.0%	Rs.180/= per kg	Rs.200/= per kg		2.5%	
	1702.90.29	Other	kg												Rs.80/= per kg	18%	10.0%	6.0%	Rs.180/= per kg	Rs.200/= per kg		2.5%	T
	1702.90.30	Kithul treacle	kg												Rs.80/= per kg	18%	Ex		Rs.180/=	Rs.200/= per kg		2.5%	T
	1702.90.40	Malto-dextrins with a reducing sugar content , expressed as dextrose on the dry substance, exceeding 10% but less than 20%	kg												20%	18%	10.0%	6.0%	1- 5			2.5%	T
	1702.90.90	Other	kg												20%	18%	10.0%	6.0%	Rs.180/= per kg	Rs.200/= per kg		2.5%	
L7.03		Molasses resulting from the extraction or refining of sugar (+).																					
	1703.10	- Cane molasses	kg	L		1	1	1	1						20%	18%	Ex		10%			2.5%	-
	1703.90	- Other	kg	L											20%	18%	Ex		10%			2.5%	
L <b>7.0</b> 4		Sugar confectionery (including white chocolate), not containing cocoa.																					
																							_
	1704.10	- Chewing gum, whether or not sugar-coated :																					
	1704.10.10	In retail packaging of 1 kg or less Chewing gum and Bubble gum	kg	S	-					Free					20% or Rs.100/= per kg	18%	10.0%		45% or 45% of 65% of MRP or Rs.260/= per kg			2.5%	
	1704.10.90	Other Chewing gum and Bubble gum	kg							Free					20% or Rs.100/=	18%	Ex		45% or Rs.260/=			2.5%	
				S											per kg				per kg				_
	1704.90	- Other :								<u> </u>				<u> </u>					450/				—
	1704.90.10	In retail packaging of 1 kg or less Soft Candy/ Hard Candy	_												20% or				45% or 45% of				
			kg	S											Rs.100/= per kg	18%	10.0%		65% of MRP or Rs.260/= per kg			2.5%	
	1704.90.90	Other													20% or	4.001	10.001		45% or			0.50	
		Soft Candy/ Hard Candy	kg		1	1		1	1		1				Rs.100/=	18%	10.0%	1	Rs.260/=			2.5%	