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	SLS Preferential Duty										Gen	VAT	PAL		Cess		Excise	SSCL	S
- I I I I I I I I I I I I I I I I I I I		Description	Oine	I	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAI	Gen	SG	GEN	SG	(S.P.D)	JJCL	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 ⁰ and less than 99.5 ⁰	kg	L											Rs.30/= per kg	18%	Ex					2.5%	
	1701 10 00	Brown Sugar	kg	L/S											D 20/			-					igspace
	1701.12.90	Other, having polarimeter reading less than 99 ⁰ Brown Sugar	kg kg	L/S											Rs.30/= per kg	18%	Ex					2.5%	
	1701.13.00	Cane sugar specified in Subheading Note 2 to this Chapter Brown Sugar	kg ka	L L/S											Rs.30/= per kg	18%	Ex					2.5%	
	1701.14	Other cane sugar	Ng	<u> </u>																			
	1701.14.10	Having polarimeter reading of more than or equal to 99 ⁰ and less than 99.5 ⁰	kg	L											Rs.30/= per kg	18%	Ex					2.5%	
		Brown Sugar	kg	L/S											po. ng								
	1701.14.90	Other, having polarimeter reading less than 99 ⁰ Brown Sugar	kg kg	L L/S											Rs.30/= per kg	18%	Ex					2.5%	
		- Other :																					
	1701.91	Containing added flavouring or colouring matter :																					
	1701.91.10	Having polarimeter reading more than or equal to 99.7 ⁰	kg												Rs.30/= per kg	18%	Ex					2.5%	*
		White Sugar and Icing Sugar	kg	S											per ng								
	1701.91.20	Having polarimeter reading of more than or equal to 99.5° and less than 99.7°	kg												Rs.30/= per kg	18%	Ex					2.5%	*
		White Sugar and Icing Sugar	kg	S																			
	1701.91.30	Having polarimeter reading of more than or equal to 99 ⁰ and less than 99.5 ⁰	kg	L											Rs.30/= per kg	18%	Ex					2.5%	*
		Brown Sugar	kg	L/S											Poi ing								
	1701.91.90	Having polarimeter reading less than 99 ⁰	kg	L											Rs.30/=	18%	Ex					2.5%	*
		Brown Sugar	kg	L/S											per kg								igspace
	1701.99	Other :								ļ								<u> </u>					\perp
	1701.99.10	Cane sugar having polarimeter reading of more than or equal to 99.7 ⁰	kg												Rs.30/= per kg	18%	Ex					2.5%	*
		White Sugar and Icing Sugar	kg	S																			

110 114	HS Code	Description		ICL/SLS				P	Preferential Duty						Gen	\/A-T	P	AL C		ess	Excise	6661	S
HS Hdg			Unit	I	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	Gen	SG	GEN	SG	(S.P.D)	SSCL	C L
	1701.99.20	Cano sugar having polarimeter reading of more than																					+
	1701.99.20	Cane sugar having polarimeter reading of more than or equal to 99.5° and less than 99.7°	kg							_					Rs.30/=		_						١.
		or equal to 3315 and less than 3317	9							Free					per kg	18%	Ex					2.5%	*
		White Sugar and Icing Sugar	kg	S																			_
	1701.99.30	Beet sugar having polarimeter reading of more than	kg												Rs.30/=	100/	_					2 50/	J
		or equal to 99.7 ⁰													per kg	18%	Ex					2.5%	*
	1701.99.40	White Sugar and Icing SugarBeet sugar having polarimeter reading of more than	kg	S																			+
	1701.55.10	or equal to 99.5° and less than 99.7°	kg							Гиоо					Rs.30/=	18%	Ex					2 50/	*
			_							Free					per kg	10%	EX					2.5%	
	1701.99.90	White Sugar and Icing Sugar Other	kg	S																			+
	1701.99.90	Other		L											Rs.30/=								
		Brown Sugar/ White Sugar and Icing Sugar	kg	1./6						Free					per kg	18%	Ex					2.5%	*
				L/S																			<u> </u>
17.02		Other sugars including shemically pure																					+
17.02		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.																					
		noney, caramen																					4
		- Lactose and lactose syrup :																					+
	1702.11.00 ·	Containing by weight 99% or more lactose,																					†
		expressed as anhydrous lactose, calculated on the	kg							Free					20%	18%	10.0%	6.0%				2.5%	
	1702.19.00	drv matter. Other	kg							Free					20%	18%	10.0%	6.0%				2.5%	+
	1702.20.00	- Maple sugar and maple syrup	kg							Free			4.5%		20%	18%	10.0%	6.0%				2.5%	†
	1702.30.00	Glucose and glucose syrup, not containing fructose												_									
		or containing in the dry state less than 20% by weight of fructose	kg							Free				Free	20%	18%	10.0%	6.0%				2.5%	
	1702.40.00	- Glucose and glucose syrup, containing in the dry																					+
		state at least 20% but less than 50% by weight of	kg							Free			4.5%	10.0%	20%	18%	10.0%	6.0%				2.5%	
	1702.50.00	fructose, excluding invert sugar - Chemically pure fructose	kg							Free			1 E0/ ₂	10.0%	20%	18%	10.0%	6.0%				2.5%	+
	1702.60.00	- Other fructose and fructose syrup, containing in the								пее			4.5%	10.0%	2070	1070	10.0%	0.070				2.5%	+
		dry state more than 50% by weight of fructose,	kg							Free			4.5%	10.0%	20%	18%	Ex					2.5%	
	1702.90	excluding invert sugar Other, including invert sugar and other sugar and																					+
	1702.90	sugar syrup and sugar syrup blends containing in																					
		the dry state 50% by weight of fructose :																					
	1702.90.10	Brewing sugar, artificial honey																	Rs.180/=				+
	1702.90.10	brewing sugar, artificial noney	kg												20%	18%	10.0%		per kg			2.5%	
		Varieties of sakkara, jaggery :																	1 3				工
	1702.90.21	Sakkara (suger cane jaggery)	kg												Rs.80/=	18%	10.0%	6.0%		Rs.200/=		2.5%	
	1702.90.22	Vithul inggon													per kg				per kg	per kg			+
	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	 												Rs.80/=	400:	10.05:	6.53	Rs.180/=	Rs.200/=		0.507	+
			kg												per kg	18%	10.0%	6.0%	per kg	per kg		2.5%	
	1702.90.30	Kithul treacle	kg												Rs.80/=	18%	Ex		Rs.180/=	Rs.200/=		2.5%	
	1702.00.12	Malla de Line 31	'\9		ļ										per kg	10 /0			per kg	per kg		2.5 /0	+
	1702.90.40	Malto-dextrins with a reducing sugar content, expressed as dextrose on the dry substance,	kg												20%	18%	10.0%	6.0%				2.5%	
	<u> </u>	exceeding 10% but less than 20%	1.9	<u> </u>											20 /0	10 /0	10.0 /0	J.5 70					
	1702.90.90	Other	kg												20%	18%	10.0%	6.0%		Rs.200/=		2.5%	
					<u> </u>														per kg	per kg			士
17.03		Molasses resulting from the extraction or																					
		refining of sugar (+).																					#
	1703.10	- Cane molasses - Other	kg	L											20% 20%	18% 18%	Ex Ex		10% 10%			2.5% 2.5%	+
	1703.90		kg	L											ZU%0	10%	EX		10%			2.3%	\pm

HS Hdg	HS Code			ICL/SLS I	Preferential Duty										Gen		PAL		Cess		Excise		
		Description	Unit		AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	Gen	SG	GEN	SG	(S.P.D) SSC	SSCL	
17.04		Sugar confectionery (including white chocolate), not containing cocoa.																					
	1704.10	- Chewing gum, whether or not sugar-coated :																					\pm
	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	S						Free					20% or Rs.100/= per kg	18%	Ex		45% or Rs.260/= per kg			2.5%	
	1704.90 1704.90.10	- Other: In retail packaging of 1 kg or less Soft Candy/ Hard Candy	kg	S											20% or Rs.100/= per kg	18%	10.0%		45% or 45% of 65% of MRP or Rs.260/= per kg			2.5%	
	1704.90.90	Other Soft Candy/ Hard Candy	kg	S											20% or Rs.100/= per kg	18%	10.0%		45% or Rs.260/= per kg			2.5%	