

# 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 anhydrous 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 I	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C	L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
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%			
			Brown Sugar	kg	L/S																				
	1701.12.90	---	Other, having polarimeter reading less than 99 <sup>0</sup>	kg	L										Rs.30/= per kg	18%	Ex					2.5%			
			Brown Sugar	kg	L/S																				
	1701.13.00	--	Cane sugar specified in Subheading Note 2 to this Chapter	kg	L										Rs.30/= per kg	18%	Ex					2.5%			
			Brown Sugar	kg	L/S																				
	1701.14	--	Other cane sugar																						
	1701.14.10	---	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%			
			Brown Sugar	kg	L/S																				
	1701.14.90	---	Other, having polarimeter reading less than 99 <sup>0</sup>	kg	L										Rs.30/= per kg	18%	Ex					2.5%			
			Brown Sugar	kg	L/S																				
		-	Other :																						
	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																				
	1701.91.20	---	Having polarimeter reading of more than or equal to 99.5 <sup>0</sup> and less than 99.7 <sup>0</sup>	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 <sup>0</sup> and less than 99.5 <sup>0</sup>	kg	L										Rs.30/= per kg	18%	Ex					2.5%			
			Brown Sugar	kg	L/S																				
	1701.91.90	---	Having polarimeter reading less than 99 <sup>0</sup>	kg	L										Rs.30/= per kg	18%	Ex					2.5%			
			Brown Sugar	kg	L/S																				

HS Hdg	HS Code		Description	Unit	ICL/SLS I	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C	L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	1701.99	--	Other :																						
	1701.99.10	---	Cane sugar having polarimeter reading of 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																				
	1701.99.20	---	Cane 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/= per kg	18%	Ex				2.5%	*			
			White Sugar and Icing Sugar	kg	S																				
	1701.99.30	---	Beet sugar having polarimeter reading of 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																				
	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/= per kg	18%	Ex				2.5%	*			
			White Sugar and Icing Sugar	kg	S																				
	1701.99.90	---	Other	kg	L					Free					Rs.30/= per kg	18%	Ex				2.5%	*			
			Brown Sugar/ White Sugar and Icing Sugar		L/S																				
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.																						
		-	Lactose and lactose syrup :																						
	1702.11.00	--	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter.	kg						Free					20%	18%	10%	6%			2.5%				
	1702.19.00	--	Other	kg						Free					20%	18%	10%	6%			2.5%				
	1702.20.00	-	Maple sugar and maple syrup	kg						Free			4.5%		30%	18%	10%	6%			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%	6%			2.5%				
	1702.40.00	-	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	kg						Free			4.5%	10%	20%	18%	10%	6%			2.5%				
	1702.50.00	-	Chemically pure fructose	kg						Free			4.5%	10%	20%	18%	10%	6%			2.5%				
	1702.60.00	-	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	kg						Free			4.5%	10%	20%	18%	Ex				2.5%				
	1702.90	-	Other, including invert sugar and other sugar and sugar syrup and sugar syrup blends containing in the dry state 50% by weight of fructose :																						
	1702.90.10	---	Brewing sugar, artificial honey	kg											20%	18%	10%		Rs.90/= per kg		2.5%				
		---	Varieties of sakkara, jaggery :																						
	1702.90.21	----	Sakkara (suger cane jaggery)	kg											Rs.80/= per kg	18%	10%	6%	Rs.90/= per kg	Rs.200/= per kg	2.5%				
	1702.90.22	----	Kithul jaggery	kg											Rs.80/= per kg	18%	10%	6%	Rs.90/= per kg	Rs.200/= per kg	2.5%				
	1702.90.23	----	Palmyrah Jaggery	kg											Rs.80/= per kg	18%	10%	6%	Rs.90/= per kg	Rs.200/= per kg	2.5%				
	1702.90.29	----	Other	kg											Rs.80/= per kg	18%	10%	6%	Rs.90/= per kg	Rs.200/= per kg	2.5%				

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	1702.90.30	---	Kithul treacle	kg											Rs.80/= per kg	18%	Ex		Rs.90/= per kg	Rs.200/= per kg		2.5%			
	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%	6%				2.5%			
	1702.90.90	---	Other	kg											20%	18%	10%	6%	Rs.90/= per kg	Rs.200/= per kg		2.5%			
17.03			Molasses resulting from the extraction or refining of sugar (+).																						
	1703.10	-	Cane molasses	kg	L										20%	18%	Ex		5%			2.5%			
	1703.90	-	Other	kg	L										20%	18%	Ex		5%			2.5%			
17.04			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	kg											20% or Rs.100/= per kg	18%	10.0%	45% or 45% of 65% of MRP or Rs.260/= per kg			2.5%				
			Chewing gum and Bubble gum		S																				
	1704.10.90	---	Other	kg											20% or Rs.100/= per kg	18%	Ex	45% or Rs.260/= per kg			2.5%				
			Chewing gum and Bubble gum		S																				
	1704.90	-	Other :																						
	1704.90.10	---	In retail packaging of 1 kg or less	kg											20% or Rs.100/= per kg	18%	10.0%	45% or 45% of 65% of MRP or Rs.260/= per kg			2.5%				
			Soft Candy/ Hard Candy		S																				
	1704.90.90	---	Other	kg											20% or Rs.100/= per kg	18%	10.0%	45% or Rs.260/= per kg			2.5%				
			Soft Candy/ Hard Candy		S																				