

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.
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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.

GENERAL

This Chapter covers not only sugars as such (e.g., sucrose, lactose, maltose, glucose and fructose), but also sugar syrups, artificial honey, caramel, molasses resulting from the extraction or refining of sugar and sugar confectionery. Solid sugar and molasses of this Chapter may contain added colouring matter, flavouring matter (e.g., citric acid or vanilla) or artificial sweeteners (e.g., aspartame or stevia), as long as they retain their original character as sugar or molasses.

The Chapter **does not include** :

- (a) Sugar confectionery containing cocoa or chocolate (**other than** white chocolate) in any proportion, and sweetened cocoa powders (**heading 18.06**).
- (b) Sweetened food preparations of **Chapter 19, 20, 21 or 22**.
- (c) Sweetened forage (**heading 23.09**).
- (d) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose), and aqueous solutions thereof (**heading 29.40**).
- (e) Medicaments containing sugar (**Chapter 30**).