

17.04 - Sugar confectionery (including white chocolate), not containing cocoa.

1704.10 - Chewing gum, whether or not sugar-coated

1704.90 - Other

This heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as **sweetmeats, confectionery or candies**.

It includes, *inter alia* :

- (1) Gums containing sugar (including sweetened chewing gum and the like).
- (2) Boiled sweets (including those containing malt extract).
- (3) Caramels, cachous, candies, nougat, fondants, sugared almonds, Turkish delight.
- (4) Marzipan.
- (5) Preparations put up as throat pastilles or cough drops, consisting essentially of sugars (whether or not with other foodstuffs such as gelatin, starch or flour) and flavouring agents (including substances having medicinal properties, such as benzyl alcohol, menthol, eucalyptol and tolu balsam). However, throat pastilles or cough drops which contain substances having medicinal properties, other than flavouring agents, fall in **Chapter 30**, **provided** that the proportion of those substances in each pastille or drop is such that they are thereby given therapeutic or prophylactic uses.
- (6) White chocolate composed of sugar, cocoa butter, milk powder and flavouring agents, but not containing more than mere traces of cocoa (cocoa butter is not regarded as cocoa).
- (7) Liquorice extract (cakes, blocks, sticks, pastilles, etc.) containing more than 10 % by weight of sucrose. When put up (i.e., prepared) as confectionery, however, (flavoured or not), liquorice extract falls in the heading irrespective of the proportion of sugar.
- (8) Fruit jellies and fruit pastes put up in the form of sugar confectionery.
- (9) Pastes based on sugar and containing little or no added fat and suitable for transformation directly into sugar confectionery of this heading, but also used as a filling for products of this or other headings, for example :
 - (a) Fondant pastes prepared from sucrose, sucrose or glucose syrup or invert sugar syrup with or without flavouring, used for making fondants, as a filling for sweets or chocolates, etc.
 - (b) Nougat pastes, being aerated mixtures of sugar, water and colloidal materials (e.g., egg white) and sometimes with a small quantity of added fat, with or without the addition of nuts, fruits or other suitable vegetable products, used for making nougat, as filling for chocolates, etc.
 - (c) Almond pastes, prepared mainly from almonds and sugar, used essentially for making marzipan.
- (10) Preparations based on natural honey put up in the form of sugar confectionery (e.g., "halva").

17.04

The heading **excludes** :

- (a) Liquorice extract (not put up as confectionery) containing 10 % or less by weight of sucrose (**heading 13.02**).
 - (b) Sugar preparations containing cocoa (**heading 18.06**). (For this purpose cocoa butter is not regarded as cocoa.)
 - (c) Sweetened food preparations such as vegetables, fruit, fruit peel, etc., preserved by sugar (**heading 20.06**) and jams, fruit jellies, etc. (**heading 20.07**).
 - (d) Sweets, gums and the like (for diabetics, in particular) containing synthetic sweetening agents (e.g., sorbitol) instead of sugar; pastes based on sugar, containing added fat in a relatively large proportion and, sometimes, milk or nuts, not suitable for transformation directly into sugar confectionery (**heading 21.06**).
 - (e) Medicaments of **Chapter 30**.
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