CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

1701 **Cane or beet sugar and chemically pure sucrose, in solid form**

1701 11 10 to 1701 12 90 **Raw sugar not containing added flavouring or colouring matter**

See Subheading Note 1 to this chapter.

These subheadings include:

1. certain white unrefined sugars;
2. brown sugars with a low degree of polarization, obtained from the second and third strikes in the sugar manufacturing process and ranging in colour from yellow to dark brown as a result mainly of the molasses they contain, having a sucrose content generally between 85 and 98 % by weight;
3. less pure sugars resulting from the refining process or from the manufacture of sugar candy, e.g., fourths, pieces and brown sugars.

1701 11 10 and 1701 11 90 **Cane sugar**

See the HS Explanatory Notes to subheadings 1701 11 and 1701 12.

1701 12 10 and 1701 12 90 **Beet sugar**

See the HS Explanatory Notes to subheadings 1701 11 and 1701 12.

1701 91 00 **Containing added flavouring or colouring matter.**

Flavoured or coloured sugars are classified in this subheading even if their sucrose content is below 99,5 % by weight.

1701 99 10 **White sugar**

See Additional Note 3 to this chapter.

The white sugars of this subheading are sugars, whether or not refined, which are generally white in colour because of their high sucrose content (99,5 % by weight and over).

For the determination of the sucrose content of white sugar in relation to Additional Note 3 of chapter 17 the polarimetric method set out in Commission Directive 79/796/EEC, Annex II, method 10, is to be applied (OJ No L 239, 22. 9. 1979, p. 24).

1702 **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**

1702 11 00 and 1702 19 00 **Lactose and lactose syrup**

See the HS Explanatory Notes to heading No 1702, (A), (1), and (B), first paragraph.

1702 30 10 **Isoglucose**

See Additional Note 5 to this chapter.

1702 30 51 to 1702 30 99 **Other**

For the purposes of calculating the percentage weight of glucose, the expression 'in the dry state' shall be taken to exclude both free water and water of crystallization.

1702 40 10 **Isoglucose**

See Additional Note 5 to this chapter.

1702 60 10 **Isoglucose**

See Additional Note 5 to this chapter.

1702 60 80 **Inulin syrup**

See Additional Note 6 (a) to this chapter.

1702 90 30 **Isoglucose**

See Additional Note 5 to this chapter.

1702 90 80 **Inulin syrup**

See Additional Note 6 (b) to this chapter.

1702 90 99 **Other**

This subheading includes:

1. maltose, other than chemically pure maltose;
2. invert sugar;
3. sucrose syrups (other than maple syrup), neither coloured nor flavoured;
4. the products inaccurately called 'high-test molasses' obtained by hydrolysis and concentration of raw can juice and used mainly as a nutritive medium in the manufacture of antibiotics and also for the manufacture of ethyl alcohol;
5. lactulose, other than chemically pure lactulose.

1703 Molasses resulting from the extraction or refining of sugar

1703 10 00 **Cane molasses**

See the HS Explanatory Notes to subheading 1703 10.

1704 Sugar confectionery (including white chocolate), not containing cocoa

1704 10 11 to 1704 10 99 **Chewing gum, whether or not sugar-coated**

These subheadings cover sweetened chewing gum, characterized by the presence of chicle gum or other similar non-edible products, irrespective of the form in which they are put up (slabs, sugar-coated lozenges, balls, etc.), including 'bubble gum'.

1704 90 10 **Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances**

This subheading covers only liquorice extract containing more than 10 % by weight of sucrose, without the addition of any other sugars, flavourings or other substances, whether or not put up in the form of cakes, sticks, pastilles, etc.

Liquorice extract prepared as confectionery by the addition of other substances falls within subheading 1704 90 99 irrespective of the proportion of sucrose.

1704 90 30 **White chocolate**

See the HS Explanatory Notes to heading No 1704, second paragraph, (vi).

1704 90 51 to 1704 90 99 **Other**

These subheadings cover most of the sugar preparations commonly known as 'sweets' or 'confectionery'. These preparations remain classified in these subheadings even if they contain potable spirits or an alcohol-based liqueur.

These subheadings also include pastes for the manufacture of fondant, marzipan, nougat, etc., which are semi-manufactured products used in confectionery and generally put up as blocks or cakes. These semi-manufactures remain classified in these subheadings even if their sugar content is later increased in the course of processing into final products, provided they are specifically intended by their composition to be used only in manufacturing a certain type of confectionery.

These subheadings exclude:

(a) edible ices, even where presented as bars attached to a stick in the manner of lollipops (heading No 2105 00);

(b) confectionery containing cocoa mixed in varying proportions with confectionery not containing cocoa and packaged for sale as a mixture (heading No 1806).

1704 90 51 **Pastes, including marzipan, in immediate packings of a net content of 1 kg or more**

See the HS Explanatory Notes to heading No 1704, second paragraph, (iv) and (ix).

This subheading includes sugar-coating or glazing mixes.

1704 90 55 **Throat pastilles and cough drops**

See the HS Explanatory Notes to heading No 1704, second paragraph, (v).

1704 90 61 **Sugar coated (panned) goods**

This subheading covers sugar confectionery goods, such as sugar coated almonds with a hard sugar coating or shell. 'Panned' sweets are obtained by putting the centre of a sweet (e.g., an almond) into a pan of sugar syrup; when the pan is rotated, the centre collects sugar. On cooling, the sugar forms a distinct outer coating.

1704 90 65 **Gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery**

Gum confectionery and jelly confectionery are products made from gelling agents (such as gum arabic, gelatine, pectin and certain starches) together with sugar and flavourings. They take various forms, for example, human or animal shapes.

1704 90 71 **Boiled sweets, whether or not filled**

Boiled sweets are hard, sometimes brittle, and may be clear or opaque in appearance. They consist essentially of sugars which have been boiled and to which small quantities of other substances (except fats) have been added to achieve a large variety of flavours, consistencies and colours. Such products may also contain a central filling.

1704 90 75 **Toffees, caramels and similar sweets**

Toffees, caramels and similar sweets are products which, like boiled sweets, are obtained by boiling sugar but contain added fat.

1704 90 81 **Compressed tablets**

Compressed tablets are sugar confectionery presented in various forms obtained by compression, with or without a binder.

1704 90 99 **Other**

This subheading covers sugar confectionery not included in previous subheadings. It includes:

1. fondants;
2. marzipan in packages for immediate consumption having a net content of less than 1 kg (marzipan in other packages: subheading 1704 90 51);
3. nougat;
4. liquorice extract put up as confectionery.