

## Section IV – Chapter 17

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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# 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.

### Sub-heading Note.

1. For the purposes of sub-headings 1701.11 and 1701.12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5 degree.

### ↓ Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 38-40, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

### ↓ Note on Countervailing Duty

Countervailing Duty on the goods below in table is exempted by Ntfn 3/2005-CE dated 24.02.2005.

Hdg. No.	Description of goods	CVD
1701	(1) Sugar (other than Khandsari sugar),-	
	(a) Required by the Central Government to be sold underclause (f) of sub-section (2) of section 3 of the EssentialCommodities Act, 1955 (10 of 1955)	Rs.38 per quintal
	(b) Other	Rs.71 per quintal
	(c) Bura, makhana, mishri, hardas or battasa (patashas)	Nil

### ↓ Note on Cess Leviable

See Appendix-I for Cess leviable on Sugar under this Chapter.

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1701	<b>Cane or beet sugar and chemically pure sucrose, in solid form</b>										<i>However, all sugar import contracts shall be compulsorily registered with the Agricultural and Processed Food Products Export Development Authority (APEDA); Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 38, 38A</i>
	- Raw sugar not containing added flavouring or colouring matter:										<i>CVD by Ntfn 02/2008-CE dated 01.03.2008; Sl. No.5</i>
1701 11	-- Cane sugar:										
1701 11 10	--- Cane jaggery	kg.	100.00	60.00	---	4	10	2.29	85.925	Free	
1701 11 20	--- Khandsari sugar	kg.	100.00	60.00	---	4	0	1.80	68.272	Free	
1701 11 90	--- Other	kg.	100.00	60.00	---	4	10	2.29	85.925	Free	
1701 12 00	-- Beet sugar	kg.	100.00	60.00	---	4	10	2.29	85.925	Free	
	- Other:										
1701 91 00	-- Refined Sugar containing added flavouring or colouring matter	kg.	100.00	60.00	---	4	10	2.29	85.925	Free	<i>CVD on Bura, Makhana, Mishri, Hardas or Battasa (Patashas) is Nil by Ntfn 03/2005-CE dated 24.02.2005.</i>
1701 99	-- Other:										
1701 99 10	--- Sugar cubes	kg.	100.00	60.00	---	4	10	2.29	85.925	Free	<i>BCD on White Sugar is Nil by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No.38A</i>
1701 99 90	--- Other	kg.	100.00	60.00	---	4	10	2.29	85.925	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; BCD on White Sugar is Nil by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No.38A.</i>

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1702	<b>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</b>										<i>Exemption: BCD on Dextrose monohydrate is 20% by See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 550; Lactose for use in the manufacture of homeopathic medicine is - 10% by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 39A. MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008; 02/2008-CE dated 01.03.2008; Sl. No.5</i>
1702 11	- Lactose and lactose syrup: -- Containing by weight 99% or more lactose, expressed as anhydrous lactose calculated on the dry matter:										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 39</i>
1702 11 10	--- In solid form	kg.	30.00	25.00	---	4	10	1.14	44.572	Free	
1702 11 90	--- Other	kg.	30.00	25.00	---	4	10	1.14	44.572	Free	
1702 19	-- Other:										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 39</i>
1702 19 10	--- In solid form	kg.	30.00	25.00	---	4	10	1.14	44.572	Free	
1702 19 90	--- Other	kg.	30.00	25.00	---	4	10	1.14	44.572	Free	
1702 20	- Maple sugar and maple syrup:										
1702 20 10	--- In solid form	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1702 20 90	--- Other	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1702 30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose										
1702 30 10	--- Glucose, liquid	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1702 30 20	--- Glucose, solid	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
	--- Dextrose:										
1702 30 31	---- In solid form	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1702 30 39	---- Other	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1702 40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar:										
1702 40 10	--- Glucose, liquid	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1702 40 20	--- Glucose, solid	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
	--- Dextrose:										
1702 40 31	---- In solid form	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1702 40 39	---- Other	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1702 50 00	- Chemically pure fructose	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1702 60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:										
1702 60 10	--- In solid form	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1702 60 90	--- Other	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1702 90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:										
1702 90 10	--- Palmyra sugar	kg.	30.00	30.00	---	4	0	0.90	36.136	Free	
1702 90 20	--- Chemically pure maltose	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1702 90 30	--- Artificial honey, whether or not mixed with natural honey	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1702 90 40	--- Caramel	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1702 90 50	--- Insulin syrup	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1702 90 90	--- Other	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1703	<b>Molasses resulting from the extraction or refining of sugar</b>										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 40; CVD 3/2006-CE dated 01/03/2006</i>
1703 10 00	- Cane molasses	kg.	30.00	10.00	---	4		Rs. 750 per MT		Free	

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1703 90	- Other:										
1703 90 10	--- Molasses, edible	kg.	30.00	10.00	---	4	Rs. 750 per MT			Free	
1703 90 90	--- Other	kg.	30.00	10.00	---	4	Rs. 750 per MT			Free	
<b>1704</b>	<b>Sugar confectionery (including white chocolate), not containing cocoa</b>										<i>CVD by Ntfn 02/2008-CE dated 01.03.2008; Sl. No.5</i>
1704 10 00	- Chewing gum, whether or not sugar-coated	kg.	45.00	30.00	---	4	5	1.10	43.308	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 41</i>
1704 90	- Other:										<i>CVD: Sugar confectionery (excluding white chocolate), and bubble gum - 5% by Ntfn 3/2006-CE dated 01.03.2006</i>
1704 90 10	--- Jelly confectionary	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1704 90 20	--- Boiled sweets, whether or not filled	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1704 90 30	--- Toffees, caramels and similar sweets	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	
1704 90 90	--- Other	kg.	30.00	30.00	---	4	5	1.10	43.308	Free	

### **<sup>1</sup>[Import Licensing Notes**

The import of chocolates and chocolate products and candies/ confectionary/ food preparations with milk or milk solids as an ingredient shall be prohibited from China for a period of one year from 24<sup>th</sup> December, 2010 and until further orders.

The transitional arrangements under para 1.5 of the Foreign trade Policy 2004-09 will not be allowed in the case of import of above products from China for this period.]

### **Exemption Notifications**

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

### **Amendments in the First Schedule of the Customs Tariff Act**

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.

<sup>1</sup> Inserted vide Ntfn No. 67 (RE-2008)/2004-2009 dated 01.12.2008 and further amended vide Ntfn Nos. 111 (RE-2008)/2004-2009 dated 16.06.2009; 16 (RE-2010)/2009-2014 dated 03.01.2011.