

**Section IV**

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;  
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

**Note.**

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

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 Note.**

1. For the purpose of subheading 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°.

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
17.01		<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>			
		<b>-Raw sugar not containing added flavouring or colouring matter:</b>			
1701.11		<b>--Cane sugar</b>			
1701.11.10	00	-- -For use by sugar refineries in the production of refined sugar used in the manufacture of wine	TNE	Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT: Free
1701.11.20	00	-- -Not exceeding 96° of polarization	TNE	\$22.05/tonne	AUT, NZT, CCCT, LDCT, GPT, UST, CIAT, CT, CRT, IT, PT: Free MT: \$22.05/tonne
1701.11.30	00	-- -Exceeding 96° but not exceeding 97° of polarization	TNE	\$22.61/tonne	AUT, NZT, CCCT, LDCT, GPT, UST, CIAT, CT, CRT, IT, PT: Free MT: \$22.61/tonne
1701.11.40	00	-- -Exceeding 97° but not exceeding 98° of polarization	TNE	\$23.18/tonne	AUT, NZT, CCCT, LDCT, GPT, UST, CIAT, CT, CRT, IT, PT: Free MT: \$23.18/tonne
1701.11.50	00	-- -Exceeding 98° but not exceeding 99° of polarization	TNE	\$25.57/tonne	AUT, NZT, CCCT, LDCT, GPT, UST, CIAT, CT, CRT, IT, PT: Free MT: \$25.57/tonne
1701.11.60	00	-- -Exceeding 99° but less than 99.5° of polarization	TNE	\$24.69/tonne	AUT, NZT, CCCT, LDCT, GPT, UST, CIAT, CT, CRT, IT, PT: Free MT: \$24.69/tonne
1701.12		<b>--Beet sugar</b>			
1701.12.10	00	-- -For use by sugar refineries in the production of refined sugar used in the manufacture of wine	TNE	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT: Free
1701.12.90	00	-- -Other	TNE	\$24.69/tonne	CCCT, LDCT, UST, CIAT, CT, CRT, IT, PT: Free MT: \$24.69/tonne
		<b>-Other:</b>			
1701.91		<b>--Containing added flavouring or colouring matter</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1701.91.10 00	--	-If the aggregate quantity of goods of tariff item Nos. 1701.91.10, 1701.99.10, 1702.90.21, 1702.90.61, 1702.90.70 and 1702.90.81 imported during the period specified in an order of the Governor in Council specifying limits on the aggregate quantity of such goods entitled to the Peru Tariff has not exceeded the aggregate quantity specified in the order during the period	TNE	N/A	PT: Free
1701.91.90	--	-Other		\$30.86/tonne	CCCT, LDCT, UST, CIAT, CT, IT: Free AUT: \$22.05/tonne NZT: \$22.05/tonne MT: \$30.86/tonne CRT: \$3.43/tonne
		---- -Brown sugar:			
	11	---- -Put up for retail sale .....	TNE		
	19	---- -Other .....	TNE		
		---- -Powders for the preparation of lemonade and the like:			
	21	---- -Put up for retail sale .....	TNE		
	29	---- -Other .....	TNE		
		---- -Other:			
	91	---- -Put up for retail sale .....	TNE		
	99	---- -Other .....	TNE		
<b>1701.99</b>	--	<b>-Other</b>			
1701.99.10 00	--	-If the aggregate quantity of goods of tariff item Nos. 1701.91.10, 1701.99.10, 1702.90.21, 1702.90.61, 1702.90.70 and 1702.90.81 imported during the period specified in an order of the Governor in Council specifying limits on the aggregate quantity of such goods entitled to the Peru Tariff has not exceeded the aggregate quantity specified in the order during the period	TNE	N/A	PT: Free
1701.99.90	--	-Other		\$30.86/tonne	CCCT, LDCT, UST, CIAT, CT, IT: Free AUT: \$22.05/tonne NZT: \$22.05/tonne MT: \$30.86/tonne CRT: \$3.43/tonne
	10	---- -Icing sugar.....	TNE		
		---- -Granulated, not cubed:			
	21	---- -Put up for retail sale .....	TNE		
	28	---- -Other, beet sugar .....	TNE		
	29	---- -Other, cane sugar.....	TNE		
	90	---- -Other .....	TNE		
<b>17.02</b>		<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>			
		<b>-Lactose and lactose syrup:</b>			
1702.11.00 00	--	-Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	KGM	6%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT: Free GPT: 5%

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1702.19.00	00	-Other	KGM	6%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT: Free GPT: 5%
1702.20.00		-Maple sugar and maple syrup		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT: Free
	10	----Maple sugar .....	KGM		
	20	----Maple syrup .....	KGM		
1702.30		<b>-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose</b>			
1702.30.10	00	--Crystalline dextrose, having a dextrose equivalent of 90% or more but not more than 10% by weight of moisture	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT: Free
1702.30.90		--Other		3.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT: Free
	10	----Glucose syrup, other than high fructose corn syrup.....	KGM		
	20	----Glucose (dextrose), not chemically pure.....	KGM		
	90	----Other.....	KGM		
1702.40.00	00	<b>-Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar</b>	KGM	6%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT: Free PT: 4%
1702.50.00	00	-Chemically pure fructose	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT: Free
1702.60.00	00	<b>-Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar</b>	KGM	3.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT: Free
1702.90		<b>-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose</b>			
		--Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg:			
1702.90.11	00	---Containing reducing sugars after inversion not exceeding 65% by weight of the total syrup	TNE	\$11.99/tonne	CCCT, LDCT, UST, CIAT, CT, IT: Free MT: \$11.99/tonne CRT: \$1.33/tonne
1702.90.12	00	---Containing reducing sugars after inversion exceeding 65% but not exceeding 70% by weight of the total syrup	TNE	\$13.05/tonne	CCCT, LDCT, UST, CIAT, CT, IT: Free MT: \$13.05/tonne CRT: \$1.45/tonne

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1702.90.13	00	---Containing reducing sugars after inversion exceeding 70% but not exceeding 71% by weight of the total syrup	TNE	\$13.26/tonne	CCCT, LDCT, UST, CIAT, CT, IT: Free MT: \$13.26/tonne CRT: \$1.47/tonne
1702.90.14	00	---Containing reducing sugars after inversion exceeding 71% but not exceeding 72% by weight of the total syrup	TNE	\$13.47/tonne	CCCT, LDCT, UST, CIAT, CT, IT: Free MT: \$13.47/tonne CRT: \$1.49/tonne
1702.90.15	00	---Containing reducing sugars after inversion exceeding 72% but not exceeding 73% by weight of the total syrup	TNE	\$13.69/tonne	CCCT, LDCT, UST, CIAT, CT, IT: Free MT: \$13.69/tonne CRT: \$1.52/tonne
1702.90.16	00	---Containing reducing sugars after inversion exceeding 73% but not exceeding 74% by weight of the total syrup	TNE	\$13.90/tonne	CCCT, LDCT, UST, CIAT, CT, IT: Free MT: \$13.90/tonne CRT: \$1.54/tonne
1702.90.17	00	---Containing reducing sugars after inversion exceeding 74% but not exceeding 75% by weight of the total syrup	TNE	\$14.11/tonne	CCCT, LDCT, UST, CIAT, CT, IT: Free MT: \$14.11/tonne CRT: \$1.56/tonne
1702.90.18	00	---Containing reducing sugars after inversion exceeding 75% by weight of the total syrup	TNE	\$15.17/tonne	CCCT, LDCT, UST, CIAT, CT, IT: Free MT: \$15.17/tonne CRT: \$1.68/tonne
		--Artificial honey, whether or not mixed with natural honey:			
1702.90.21	00	---If the aggregate quantity of goods of tariff item Nos. 1701.91.10, 1701.99.10, 1702.90.21, 1702.90.61, 1702.90.70 and 1702.90.81 imported during the period specified in an order of the Governor in Council specifying limits on the aggregate quantity of such goods entitled to the Peru Tariff has not exceeded the aggregate quantity specified in the order during the period	KGM	N/A	PT: Free
1702.90.29	00	---Other	KGM	2.12¢/kg	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT: Free
1702.90.40	00	---Chemically pure maltose	KGM	6%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT: Free GPT: 5%
1702.90.50	00	---Colouring caramels	TNE	8.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT: Free GPT: 3%
		--Other sucrose sugars:			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1702.90.61	00	---If the aggregate quantity of goods of tariff item Nos. 1701.91.10, 1701.99.10, 1702.90.21, 1702.90.61,1702.90.70 and 1702.90.81 imported during the period specified in an order of the Governor in Council specifying limits on the aggregate quantity of such goods entitled to the Peru Tariff has not exceeded the aggregate quantity specified in the order during the period	TNE	N/A	PT: Free
1702.90.69	00	---Other	TNE	\$26.67/tonne	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT: Free AUT: \$22.05/tonne NZT: \$22.05/tonne
1702.90.70	00	--Invert sugar and other sugar syrups containing, after inversion, reducing sugars weighing 75% or more of the total solid weight and in receptacles where the gross weight exceeds 27 kg, if the aggregate quantity of goods of tariff item Nos. 1701.91.10, 1701.99.10, 1702.90.21, 1702.90.61,1702.90.70 and 1702.90.81 imported during the period specified in an order of the Governor in Council specifying limits on the aggregate quantity of such goods entitled to the Peru Tariff has not exceeded the aggregate quantity specified in the order during the period  --Other invert sugars and other sugar syrups:	TNE	N/A	PT: Free
1702.90.81	00	---If the aggregate quantity of goods of tariff item Nos. 1701.91.10, 1701.99.10, 1702.90.21, 1702.90.61,1702.90.70 and 1702.90.81 imported during the period specified in an order of the Governor in Council specifying limits on the aggregate quantity of such goods entitled to the Peru Tariff has not exceeded the aggregate quantity specified in the order during the period	TNE	N/A	PT: Free
1702.90.89		---Other		\$4.52/tonne	CCCT, LDCT, UST, CIAT, CT, IT: Free MT: \$4.52/tonne CRT: \$0.50/tonne
	10	----Cane or beet .....	TNE		
	90	----Other .....	TNE		
1702.90.90	00	--Other	TNE	11%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT: Free GPT: 7%
<b>17.03</b>		<b>Molasses resulting from the extraction or refining of sugar.</b>			
<b>1703.10</b>		<b>-Cane molasses</b>			
1703.10.10	00	--Powder with admixture other than colouring or anti-caking agents	TNE	12.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT: Free GPT: 5%
1703.10.90		--Other		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT: Free
	10	----Concentrated sugar cane juice (fancy molasses) .....	TNE		
	90	----Other .....	TNE		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>1703.90</b>		<b>-Other</b>			
1703.90.10 00	--	-Powder with admixture other than colouring or anti-caking agents	TNE	12.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT: Free
1703.90.90	--	-Other		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT: Free
10	----	-Blackstrap (sugarbeet) .....	TNE		
90	----	-Other .....	TNE		
<b>17.04</b>		<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>			
<b>1704.10.00</b>		<b>-Chewing gum, whether or not sugar-coated</b>		9.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, PT: Free AUT: 7% NZT: 7% GPT: 5% IT: 4.5% NT: 4.5% SLT: 4.5%
10	----	-Bubble gum .....	KGM		
90	----	-Other .....	KGM		
<b>1704.90</b>		<b>-Other</b>			
1704.90.10 00	--	-Chestnut cream or paste	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT: Free
1704.90.20	--	-Liquorice candy; Toffee		10%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, PT: Free GPT: 5% IT: 5% NT: 5% SLT: 5%
10	----	-Liquorice candy .....	KGM		
20	----	-Toffee.....	KGM		
1704.90.90	--	-Other		9.5%	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, NT, SLT, PT: Free AUT: 7% NZT: 7% GPT: 5%
10	----	-Sugar candy bars .....	KGM		
20	----	-Marshmallows .....	KGM		
30	----	-Candied popcorn .....	KGM		
40	----	-Candied nuts .....	KGM		
50	----	-Other sugar candy .....	KGM		
	----	-Pastes, butters and spreads:			
61	----	-Almond paste and butter .....	KGM		
62	----	-Other nut pastes and butters.....	KGM		
69	----	-Other .....	KGM		
90	----	-Other .....	KGM		