

## 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 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 polarimetre 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 anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>17.01</b>		<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>			
		- Raw sugar not containing added flavouring or colouring matter:			
	1701.12.00	-- Beet sugar	kg	BDT 2000 per MT	Free
	1701.13.00	-- Cane sugar specified in Subheading Note 2 to this Chapter	kg	BDT 2000 per MT	Free
	1701.14.00	-- Other cane sugar	kg	BDT 2000 per MT	Free
		- Other			
	1701.91.00	-- Containing added flavouring or colouring matter	kg	BDT 4500 per MT	Free
	1701.99.00	-- Other	kg	BDT 4500 per MT	Free
<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>			
		- Lactose and lactose syrup:			
	1702.11.00	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	25%	Free
	1702.19.00	-- Other	kg	25%	Free
	1702.20.00	- Maple sugar and maple syrup	kg	25%	Free
		- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:			
	1702.30.10	--- Dextrose anhydrous/monohydrate BP/USP Pyrogen free imported under blocklist	kg	25%	Free
	1702.30.20	--- Liquid glucose	kg	25%	Free
	1702.30.90	--- Other	kg	25%	Free
	1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	kg	25%	Free
	1702.50.00	- Chemically pure fructose	kg	25%	Free
	1702.60.00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	kg	25%	Free

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	1702.90.00	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	kg	25%	Free
<b>17.03</b>		<b>Molasses resulting from the extraction or refining of sugar.</b>			
	1703.10.00	- Cane molasses	kg	25%	Free
	1703.90.00	- Other	kg	25%	Free
<b>17.04</b>		<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>			
	1704.10.00	- Chewing gum, whether or not sugar-coated	kg	25%	Free
	1704.90.00	- Other	kg	25%	Free