**SECTION IV**

## Chapter 17 Sugars and Sugar Confectionery

### Chapter Notes

1. This chapter does not cover:

1. sugar confectionery containing cocoa (heading 1806);
2. chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or
3. 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 polarimeter 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 antiedral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residue of molasses and other constituents of sugar cane.

### Additional Chapter Notes

1. For the purpose of subheadings 1701 12 10, 1701 12 90, 1701 13 10, 1701 13 90, 1701 14 10 and 1701 14 90 'raw sugar' means sugar, not flavoured or coloured or containing any other added substances, containing, in the dry state, less than 99.5% by weight of sucrose determined by the polarimetric method.

2. For the purposes of subheading 1701 99 10, 'white sugar' means sugar, not flavoured or coloured or containing any other added substances, containing, in the dry state, 99.5% or more by weight of sucrose, determined by the polarimetric method.

3. For products of subheadings 1702 2010, 1702 6095 and 1702 9071 the sugar content (sucrose, fructose, glucose and maltose, where the fructose and glucose are expressed in sucrose equivalent) is to be determined by applying the high performance liquid chromatography method (the “HPLC method”), using the following formula: S + 0,95 x (F + G) + M

where:

“S” is the sucrose content determined by the HPLC method;

“F” is the fructose content determined by the HPLC method;

“G” is the glucose content determined by the HPLC method;

“M” is the maltose content determined by the HPLC method.

For products of subheadings 1702 60 80, 1702 90 80 and 1702 90 95, the sucrose content, including other sugars expressed as sucrose, is to be determined by the refractometry method (expressed in degrees Brix in accordance with Appendix 1. For products of subheadings 1702 60 80 and 1702 90 80, the conversion of the results into sucrose equivalent is to be obtained by multiplying the degrees Brix by the coefficient 0.95.

4. For the purposes of subheadings 1702 30 10, 1702 40 10, 1702 60 10 and 1702 90 30, 'isoglucose' means the product obtained from glucose or its polymers with a content by weight in the dry state of at least 10% fructose.

For products of those subheadings, the sucrose content, including other sugars expressed as sucrose, is to be determined by the refractometry method (expressed in degrees Brix in accordance with Appendix 1).

5. 'Inulin syrup' means:

1. for the purposes of subheading 1702 60 80 the immediate product obtained by hydrolysis of inulin or oligofructoses, containing in the dry state more than 50% fructose in free form or as sucrose;
2. for the purposes of subheading 1702 90 80 the immediate product obtained by hydrolysis of inulin or oligofructoses, containing in the dry state at least 10% but not more than 50% of fructose in free form or as sucrose.The quantity of "fructose in free form or as sucrose" shall be determined using the formula F + 0.5 S/0.95 calculated on the dry matter, where "F" is the fructose content and "S" is the sucrose content, as determined by the High Performance Liquid Chromatography method.

6. Throughout the classification, mixtures of sugar with small amounts of other substances are classified in Chapter 17 unless they have the character of a preparation classified elsewhere.