

**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	NZT, UST, AUT, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free
1701.11.20 00		--Not exceeding 96° of polarization	TNE	\$22.05/tonne	NZT, UST, AUT, CCCT, LDCT, GPT, CIAT, CT, CRT: Free MT: \$22.05/tonne
1701.11.30 00		--Exceeding 96° but not exceeding 97° of polarization	TNE	\$22.61/tonne	NZT, UST, AUT, CCCT, LDCT, GPT, CIAT, CT, CRT: Free MT: \$22.61/tonne
1701.11.40 00		--Exceeding 97° but not exceeding 98° of polarization	TNE	\$23.18/tonne	NZT, UST, AUT, CCCT, LDCT, GPT, CIAT, CT, CRT: Free MT: \$23.18/tonne
1701.11.50 00		--Exceeding 98° but not exceeding 99° of polarization	TNE	\$25.57/tonne	NZT, UST, AUT, CCCT, LDCT, GPT, CIAT, CT, CRT: Free MT: \$25.57/tonne
1701.11.60 00		--Exceeding 99° but less than 99.5° of polarization	TNE	\$24.69/tonne	NZT, UST, AUT, CCCT, LDCT, GPT, CIAT, CT, CRT: 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	UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free
1701.12.90 00		--Other	TNE	\$24.69/tonne	UST, CCCT, LDCT, CIAT, CT, CRT: Free MT: \$24.69/tonne
		<b>-Other:</b>			
1701.91.00		<b>--Containing added flavouring or colouring matter</b>		\$30.86/tonne	UST, CCCT, LDCT, CIAT, CT: Free NZT: \$22.05/tonne AUT: \$22.05/tonne MT: \$30.86/tonne CRT: \$20.57/tonne
		<i>-----Brown sugar:</i>			
11		<i>-----Put up for retail sale.....</i>	TNE		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	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>1701.99.00</b>		<b>-Other</b>		\$30.86/tonne	UST, CCCT, LDCT, CIAT, CT: Free NZT: \$22.05/tonne AUT: \$22.05/tonne MT: \$30.86/tonne CRT: \$20.57/tonne
	10	-----Icing sugar .....	TNE		
		-----Granulated, not cubed:			
	21	-----Put up for retail sale .....	TNE		
	29	-----Other .....	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>			
<b>1702.11.00</b>	00	<b>-Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter</b>	KGM	6%	UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free GPT: 5%
<b>1702.19.00</b>	00	<b>-Other</b>	KGM	6%	UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free GPT: 5%
<b>1702.20.00</b>		<b>-Maple sugar and maple syrup</b>		Free	UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free
	10	-----Maple sugar .....	KGM		
	20	-----Maple syrup .....	KGM		
<b>1702.30</b>		<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	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
1702.30.90		--Other		3.5%	UST, CCCT, LDCT, MT, CT, CRT: Free
	10	-----Glucose syrup, other than high fructose corn syrup .....	KGM		
	20	-----Glucose (dextrose), not chemically pure .....	KGM		
	90	-----Other .....	KGM		
<b>1702.40.00</b>	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%	UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1702.50.00	00	-Chemically pure fructose	KGM	Free	UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free
1702.60.00	00	-Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	KGM	3.5%	UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free
1702.90		-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose  -- -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	UST, CCCT, LDCT, CIAT, CT: Free MT: \$11.99/tonne CRT: \$7.99/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	UST, CCCT, LDCT, CIAT, CT: Free MT: \$13.05/tonne CRT: \$8.70/tonne
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	UST, CCCT, LDCT, CIAT, CT: Free MT: \$13.26/tonne CRT: \$8.84/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	UST, CCCT, LDCT, CIAT, CT: Free MT: \$13.47/tonne CRT: \$8.98/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	UST, CCCT, LDCT, CIAT, CT: Free MT: \$13.69/tonne CRT: \$9.12/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	UST, CCCT, LDCT, CIAT, CT: Free MT: \$13.90/tonne CRT: \$9.26/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	UST, CCCT, LDCT, CIAT, CT: Free MT: \$14.11/tonne CRT: \$9.40/tonne
1702.90.18	00	--- -Containing reducing sugars after inversion exceeding 75% by weight of the total syrup	TNE	\$15.17/tonne	UST, CCCT, LDCT, CIAT, CT: Free MT: \$15.17/tonne CRT: \$10.11/tonne
1702.90.20	00	-- -Artificial honey, whether or not mixed with natural honey	KGM	2.12¢/kg	UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1702.90.30	--	-Other invert sugars and other sugar syrups		\$4.52/tonne	UST, CCCT, LDCT, CIAT, CT: Free MT: \$4.52/tonne CRT: \$3.01/tonne
	10	-----Cane or beet.....	TNE		
	90	-----Other .....	TNE		
1702.90.40	00	-- -Chemically pure maltose	KGM	6%	UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free GPT: 5%
1702.90.50	00	-- -Colouring caramels	TNE	8.5%	UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free GPT: 3%
1702.90.60	00	-- -Other sucrose sugars	TNE	\$26.67/tonne	UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free NZT: \$22.05/tonne AUT: \$22.05/tonne
1702.90.90	00	-- -Other	TNE	11%	UST, CCCT, LDCT, MT, CIAT, CT, CRT: 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%	UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free GPT: 5%
1703.10.90	--	-Other		Free	UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free
	10	-----Concentrated sugar cane juice (fancy molasses).....	TNE		
	90	-----Other .....	TNE		
<b>1703.90</b>		<b>-Other</b>			
1703.90.10	00	-- -Powder with admixture other than colouring or anti-caking agents	TNE	12.5%	UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free
1703.90.90	--	-Other		Free	UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: 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%	UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free NZT: 7% AUT: 7% GPT: 5%
	10	-----Bubble gum .....	KGM		
	90	-----Other .....	KGM		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>1704.90</b>		<b>-Other</b>			
1704.90.10 00	--	-Chestnut cream or paste	KGM	Free	UST, CCCT, LDCT, GPT, MT, CIAT, CT, CRT: Free
1704.90.20	--	-Liquorice candy; Toffee		10%	UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free GPT: 5%
	10	---- <i>-Liquorice candy</i> .....	KGM		
	20	---- <i>-Toffee</i> .....	KGM		
1704.90.90	---	-Other		9.5%	UST, CCCT, LDCT, MT, CIAT, CT, CRT: Free NZT: 7% AUT: 7% GPT: 5%
	10	---- <i>-Sugar candy bars</i> .....	KGM		
	20	---- <i>-Marshmallows</i> .....	KGM		
	30	---- <i>-Candied popcorn</i> .....	KGM		
	40	---- <i>-Candied nuts</i> .....	KGM		
	50	---- <i>-Other sugar candy</i> .....	KGM		
		---- <i>-Pastes, butters and spreads:</i>			
	61	---- <i>-Almond paste and butter</i> .....	KGM		
	62	---- <i>-Other nut pastes and butters</i> .....	KGM		
	69	---- <i>-Other</i> .....	KGM		
	90	---- <i>-Other</i> .....	KGM		