

CHAPTER 17
SUGARS AND SUGAR CONFECTIONERY

Note

1. This chapter does not cover:
 - (a) Sugar confectionery containing cocoa (heading 1806);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940; or
 - (c) Medicaments or other products of chapter 30.

Subheading Note

1. For the purposes of subheadings 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 degrees.

Additional U.S. Notes

1. The term "degree" as used in the "Rates of Duty" columns of this chapter means International Sugar Degree as determined by polarimetric test performed in accordance with procedures recognized by the International Commission for Uniform Methods of Sugar Analysis (ICUMSA).
2. The rates in column numbered 1 in subheadings 1701.11, 1701.12, 1701.91.21, 1701.91.22, 1701.99, 1702.90.31, 1702.90.32, 1806.10.41, 1806.10.42, 2106.90.11 and 2106.90.12, on January 1, 1968, shall be effective only during such time as title II of the Sugar Act of 1948 or substantially equivalent legislation is in effect in the United States, whether or not the quotas, or any of them, authorized by such legislation, are being applied or are suspended: Provided,
 - (a) That, if the President finds that a particular rate not lower than such January 1, 1968 rate, limited by a particular quota, may be established for any articles provided for in the above-mentioned subheadings, which will give due consideration to the interests in the U.S. sugar market of domestic producers and materially affected contracting parties to the General Agreement on Tariffs and Trade, he shall proclaim such particular rate and such quota limitation, to be effective not later than the 90th day following the termination of the effectiveness of such legislation;
 - (b) That any rate and quota limitation so established shall be modified if the President finds and proclaims that such modification is required or appropriate to give effect to the above considerations; and
 - (c) That the January 1, 1968 rates shall resume full effectiveness, subject to the provisions of this note, if legislation substantially equivalent to title II of the Sugar Act of 1948 should subsequently become effective.
3. (a) (i) The total amount of sugars, syrups and molasses entered, or withdrawn from warehouse for consumption, under subheadings 1701.11.01, 1701.12.01, 1701.91.21, 1701.99.01, 1702.90.31, 1806.10.41, and 2106.90.11, during such period as shall be established by the Secretary of Agriculture (hereinafter referred to as "the Secretary"), shall not exceed in the aggregate an amount (expressed in terms of raw value) as shall be established by the Secretary. The Secretary shall determine such total amount as will give due consideration to the interests in the U.S. sugar market of domestic producers and materially affected contracting parties to the General Agreement on Tariffs and Trade. Such total amount shall consist of (1) a base quota amount, (2) a quota adjustment amount, and (3) an amount reserved for the importation of specialty sugars as defined by the United States Trade Representative, to be allocated by the United States Trade Representative.
 - (ii) The Secretary may modify any quantitative limitations (including the time period for which such limitation are applicable) which have previously been established under this paragraph, if the Secretary determines that such action or actions are appropriate to give due consideration to the interests in the U.S. sugar market of domestic producers and materially affected contracting parties of the General Agreement on Tariffs and Trade.
 - (iii) The Secretary shall inform the Secretary of the Treasury of any determination made under this paragraph. Notice of such determinations shall be filed with the Federal Register, and such determinations shall not become effective until the day following the date of filing of such notice or such later date as may be specified by the Secretary.
 - (iv) Sugar entering the United States during a quota period established under this paragraph may be charged to the previous or subsequent quota period with the written approval of the Secretary.

(b) (i) The base quota amount of sugars, syrups and molasses, described in subheadings 1701.11.01, 1701.12.01, 1701.91.21, 1701.99.01, 1702.90.31, 1806.10.41, and 2106.90.11, established pursuant to paragraph (a) of this note shall be allocated by the United States Trade Representative to the supplying countries and areas listed below as follows:

<u>Country</u>	<u>Percentage distribution</u>	<u>Country</u>	<u>Percentage distribution</u>
Argentina	4.3	Malawi	0.7
Australia	8.3	Mauritius	1.2
Barbados	0.7	Mozambique	1.3
Belize	1.1	Nicaragua	2.1
Bolivia	0.8	Panama	2.9
Brazil	14.5	Peru	4.1
Colombia	2.4	Philippines	13.5
Costa Rica	1.5	South Africa	2.3
Dominican Republic	17.6	Swaziland	1.6
Ecuador	1.1	Taiwan	1.2
El Salvador	2.6	Thailand	1.4
Fiji	0.9	Trinidad and Tobago	0.7
Guatemala	4.8	Zimbabwe	1.2
Guyana	1.2	Other specified countries and areas	0.3
Honduras	1.0	Other specialty sugar source countries	*
India	0.8		
Jamaica	1.1		

* The amount of specialty sugars described in subheadings 1701.11.01, 1701.12.01, 1701.91.21, 1701.99.01, 1702.90.31, 1806.10.41, and 2106.90.11, established pursuant to paragraph (a) of this note, shall be allocated by the United States Trade Representative to the following countries and areas by providing to each an allocation of 72 metric tons, raw value, on an annual basis:

Belgium	Luxembourg
Burma	Netherlands
Cameroon	Netherlands Antilles
Denmark	Peoples Republic of China
Federal Republic of Germany	Republic of Korea
France	Suriname
Hong Kong	Sweden
Indonesia	Switzerland
Ireland	United Kingdom
Italy	Venezuela
Japan	Republic of Yemen
Kenya	

Note: The category "Other specified countries and areas" shall consist of the following: Congo, Cote d'Ivoire, Gabon, Haiti, Madagascar, Mexico, Papua New Guinea, Paraguay, Saint Kitts and Nevis, and Uruguay.

- (ii) The United States Trade Representative, after consultation with the Secretaries of State and Agriculture, may modify, suspend (for all or part of the of the quota amount), or reinstate the allocations provided for in this paragraph (including the addition or deletion of any country or area) if he finds that such action is appropriate to carry out the obligations of the United States under any international agreement to which the United States is a party. The United States Trade Representative shall inform the Secretary of the Treasury of any such action and shall publish notice thereof in the Federal Register. Such action shall not become effective until the day following the date of filing of such notice with the Federal Register or such later date as may be specified by the United States Trade Representative.
- (iii) The United States Trade Representative may promulgate regulations appropriate to provide for the allocations established pursuant to this note. Such regulations may, among other things, provide for the issuance of certificates of eligibility to accompany any sugars, syrups or molasses (including any specialty sugars) imported from any country or area for which an allocation has been provided and for such minimum quota amounts as may be appropriate to provide reasonable access to the U.S. market for imports from the "Other specified countries and areas."

- (c) (i) Subheading 1701.11.02 shall not be applicable if any duties imposed on the entry of sugar under subheading 1701.11.03, 1701.12.02, 1701.91.22, 1701.99.02, 1702.90.32, 1806.10.42, or 2106.90.12 are refunded, as drawback pursuant to section 313 of the Tariff Act of 1930, as amended, on the basis, or as a result, of the exportation pursuant to subheading 1701.11.02 of any refined sugar or sugar-containing product, whether such article has been produced or manufactured from sugar entered under subheading 1701.11.02 or from other sugar. Subheading 1701.11.02 shall not be applicable if any duties imposed on the entry of sugar under subheading 1701.11.03, 1701.12.02, 1701.91.22, 1701.99.02, 1702.90.32, 1806.10.42, or 2106.90.12 are refunded, as drawback pursuant to section 313 of the Tariff Act of 1930, as amended, on the basis, or as a result, of the exportation of any polyhydric alcohol, if such polyhydric alcohol has been produced or manufactured from sugar entered under subheading 1701.11.02. The Commissioner of Customs shall suspend liquidation of entries of sugar entered under subheading 1701.11.02 until he/she is satisfied that a claim for drawback of duties imposed under subheading 1701.11.03, 1701.12.02, 1701.91.22, 1701.99.02, 1702.90.32, 1806.10.42, or 2106.90.12 has not, and cannot be, based on the exportation of such polyhydric alcohol, refined sugar or sugar-containing product; if the Commissioner of Customs is not satisfied that the drawback of such duties has not and will not be claimed, he/she shall liquidate the entry of such imported sugar at the rates provided for under subheading 1701.11.03.
- (ii) A drawback entry and all documents necessary to complete a drawback claim, including those issued by one Customs officer to another, with respect to the refund of any duties imposed under subheadings 1701.11.03, 1701.12.02, 1701.91.22, 1701.99.02, 1702.90.32, 1806.10.42, and 2106.90.12, shall be filed or applied for, as applicable, within 90 days after the date of exportation of the articles on which drawback is claimed, except that any landing certificate required by regulations issued by the United States Customs Service shall be filed within the time limit prescribed therein. Claims not completed within the 90-day period shall be considered abandoned. A drawback claimant shall file all drawback claims with respect to the refund of any duties imposed under subheadings 1701.11.01, 1701.11.02, 1701.11.03, 1701.12.01, 1701.12.02, 1701.91.21, 1701.91.22, 1701.99.01, 1701.99.02, 1702.90.31, 1702.90.32, 1806.10.41, 1806.10.42, 2106.90.11 and 2106.90.12 with the Regional Commissioner of Customs, as specified in regulations. The Secretary of the Treasury shall promulgate or amend such regulations as are appropriate to enforce the terms, conditions and other limitations contained in this paragraph.
- (iii) Sugar described in subheading 1701.11.02 shall be entered only under a license issued by the Secretary of Agriculture. The Secretary of Agriculture may promulgate such regulations (including any terms, conditions, certifications, bonds or other limitations) as are appropriate to ensure that sugar entered under subheading 1701.11.02 is used only for the purposes specified in subheading 1701.11.02 and that such licenses are not credited for the exportation of any polyhydric alcohol, refined sugar or sugar-containing products if any duties imposed on the entry of sugar under subheading 1701.11.03, 1701.12.02, 1701.91.22, 1701.99.02, 1702.90.32, 1806.10.42, or 2106.90.12 are refunded, as drawback, on the basis, or as a result, of the exportation of such polyhydric alcohol, refined sugar or sugar-containing products. Subheading 1701.11.02 shall not be applicable unless the Secretary of Agriculture and the Commissioner of Customs shall be satisfied that the licensee has complied with all requirements set forth in such license and in such regulations.
- (d) For purposes of this chapter and chapter 18, the term "raw value" means the equivalent of such articles in terms of ordinary commercial raw sugar testing 96 degrees by the polariscope as determined in accordance with regulations or instructions issued by the Secretary of the Treasury. Such regulations or instructions may, among other things, provide:
- (a) for the entry of such articles pending a final determination of polarity; and (b) that positive or negative adjustments for differences in preliminary and final raw values be made in the same or succeeding quota periods. The principal grades and types of sugar shall be translated into terms of raw value in the following manner--
- (i) For articles described in subheadings 1701.11.01, 1701.11.02, 1701.11.03, 1701.12.01, 1701.12.02, 1701.91.21, 1701.91.22, 1701.99.01, 1701.99.02, 1806.10.41, 1806.10.42, 2106.90.11, and 2106.90.12 by multiplying the number of kilograms thereof by the greater of 0.93, or 1.07 less 0.0175 for each degree of polarization under 100 degrees (and fractions of a degree in proportion).
- (ii) For articles described in subheadings 1702.90.31 and 1702.90.32, by multiplying the number of kilograms of the total sugars thereof (the sum of the sucrose and reducing or invert sugars) by 1.07.
- (iii) The Secretary of the Treasury shall establish methods for translating sugar into terms of raw value for any special grade or type of sugar, syrup, or molasses for which he/she determines that the raw value cannot be measured adequately under the above provisions.

4. (a) The duty-free treatment accorded to the importation of sugars, syrups and molasses described in subheadings 1701.11.01, 1701.12.01, 1701.91.21, 1701.99.01, 1702.90.31, 1806.10.41 and 2106.90.11, from the beneficiary countries for purposes of the Generalized System of Preferences and Caribbean Basin Economic Recovery Act, shall be limited to the quantities as established and allocated pursuant to paragraphs (a) and (b) of additional U.S. note 3 to chapter 17.
- (b) Duty-free treatment shall be accorded to the importation of sugars, the products of beneficiary countries for purposes of the Generalized System of Preferences and Caribbean Basin Economic Recovery Act, described in subheading 1701.11.02.
5. Heading 1703 does not include products derived from sugar cane or sugar beet and containing soluble non-sugar solids (excluding any foreign substance that may have been added or developed in the product) equal to 6 percent or less by weight of the total soluble solids.

1701	Cane or beet sugar and chemically pure sucrose, in solid form:			
	Raw sugar not containing added flavoring or coloring matter:			
1701.11	Cane sugar:			
1701.11.01	Described in paragraphs (a) and (b) of additional U.S. note 3 to chap- ter 17 and entered pursuant to its provisions.....	1.4606¢/ kg less 0.020668¢/ kg for each degree under 100 degrees (and frac- tions of a degree in proportion) but not less than 0.943854¢ /kg <u>1</u> /	Free (A*,E*,IL,J) <u>1</u> / 0.7303¢/kg less 0.010334¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.471927¢/kg (CA) <u>1</u> /	4.3817¢/ kg less 0.0622005¢ /kg for each degree under 100 degrees (and frac- tions of a degree in pro- portion) but not less than 2.831562¢ /kg <u>1</u> /
25	Not to be further refined or improved in quality.....	kg		
45	Other.....	t raw value v kg		
1701.11.02	Other sugar to be used for the production (other than by dis- tillation) of polyhydric alcohols, except polyhydric alcohols for use as a substitute for sugar in human food consumption, or to be refined and re-exported in re- fined form or in sugar-containing products, provided that the exportation of such refined or manufactured articles is not used as the basis of any claim for, or result in, a refund, as drawback, of duties paid on articles classi- fied in subheadings 1701.11.03, 1701.12.02, 1701.91.22, 1701.99.02, 1702.90.32, 1806.10.42, or 2106.90.12.....	1.4606¢/ kg less 0.020668¢/ kg for each degree under 100 degrees (and frac- tions of a degree in proportion) but not less than 0.943854¢ /kg <u>1</u> /	Free (A*,E*,IL,J) <u>1</u> / 0.7303¢/kg less 0.010334¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.471927¢/kg (CA) <u>1</u> /	4.38170¢/ kg less 0.0622005¢ /kg for each degree under 100 degrees (and frac- tions of a degree in pro- portion) but not less than 2.831562¢ /kg <u>1</u> /
25	Not to be further refined or improved in quality.....	kg		
45	Other.....	t raw value v kg		

1/ See subheading 9904.40.20.

1701 (con.)	Cane or beet sugar and chemically pure sucrose, in solid form (con.):			
	Raw sugar not containing added flavoring or coloring matter (con.):			
1701.11 (con.)	Cane sugar (con.):			
1701.11.03	Other.....	37.386¢/ kg less 0.529¢/kg for each degree under 100 degrees (and frac- tions of a degree in proportion) but not less than 24.161¢ /kg <u>1</u> /	0.7303¢/kg less 0.010334¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.471927¢/kg (CA) <u>1</u> /	37.386¢/ kg less 0.529¢/kg for each degree under 100 degrees (and frac- tions of a degree in pro- portion) but not less than 24.161¢ /kg <u>1</u> /
25	Not to be further refined or improved in quality.....	kg		
45	Other.....	t raw value v kg		
1701.12 1701.12.01	Beet sugar: Described in paragraphs (a) and (b) of additional U.S. note 3 to chap- ter 17 and entered pursuant to its provisions.....			
		1.4606¢/ kg less 0.020668¢/ kg for each degree under 100 degrees (and frac- tions of a degree in proportion) but not less than	Free (A*,E*,IL,J) <u>1</u> / 0.7303¢/kg less 0.010334¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.471927¢/kg (CA) <u>1</u> /	4.38170¢/ kg less 0.0622005¢ /kg for each degree under 100 degrees (and frac- tions of a degree in pro- portion) but not less than 2.831562¢ /kg <u>1</u> /
	portion)		0.943854¢/ kg <u>1</u> /	but not less than 2.831562¢ /kg <u>1</u> /
25	Not to be further refined or improved in quality.....	kg		
45	Other.....	t raw value v kg		

1/ See subheading 9904.40.20.

1701 (con.)	Cane or beet sugar and chemically pure sucrose, in solid form (con.):			
	Raw sugar not containing added flavoring or coloring matter (con.):			
1701.12 (con.)	Beet sugar (con.):			
1701.12.02	Other.....	37.386¢/ kg less 0.529¢/kg for each degree under 100 degrees (and frac- tions of a degree in proportion) but not less than 24.161¢/kg <u>1</u> /	0.7303¢/kg less 0.010334¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.471927¢/kg (CA) <u>1</u> /	37.386¢/ kg less 0.529¢/kg for each degree under 100 degrees (and frac- tions of a degree in pro- portion) but not less than 24.161¢ /kg <u>1</u> /
25	Not to be further refined or improved in quality.....	kg		
45	Other.....	t raw value v kg		

1/ See subheading 9904.40.20.

1701 (con.)	Cane or beet sugar and chemically pure sucrose, in solid form (con.):		
	Other:		
1701.91	Containing added flavoring or coloring matter:		
	Containing added coloring but not containing added flavoring matter:		
1701.91.21	Described in paragraphs (a) and (b) of additional U.S. note 3 to chapter 17 and entered pursuant to its provisions.....		
	1.4606¢/ kg less 0.020668¢/ kg for each degree under 100 degrees (and frac- tions of a degree in proportion) but not less than	Free (A*,E*,IL,J) <u>1</u> / 0.7303¢/kg less 0.010334¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.471927¢/kg (CA) <u>1</u> /	4.38170¢/ kg less 0.0622005¢ /kg for each degree under 100 degrees (and frac- tions of a degree in pro- portion)
portion)	0.943854¢/ kg <u>1</u> /		but not less than 2.831562¢ /kg <u>1</u> /
25	Not to be further refined or improved in quality.... kg		
45	Other..... t raw value v kg		
1701.91.22	Other.....		
	37.386¢/ kg less 0.529¢/kg for each degree under 100 degrees (and frac- tions of a degree in proportion) but not less than 24.161¢ /kg <u>1</u> /	Free (J) 0.7303¢/kg less 0.010334¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.471927¢/kg (CA) <u>1</u> /	37.386¢/ kg less 0.529¢/kg for each degree under 100 degrees (and frac- tions of a degree in pro- portion) not less than 24.161¢ /kg <u>1</u> /
25	Not to be further refined or improved in quality.... kg		
45	Other..... t raw value v kg		
1701.91.40	Containing added flavoring matter whether or not containing added coloring <u>2</u> /..... 6%		
	Beverage bases:		
20	Put up for retail sale.... kg		
40	Other..... kg		
	Other:		
60	Put up for retail sale.... kg		
80	Other..... kg		
		Free (A,E,IL,J) 3% (CA)	20%

1/ See subheading 9904.40.20.
2/ See subheading 9904.50.40.

1701 (con.)	Cane or beet sugar and chemically pure sucrose, in solid form (con.):				
1701.99	Other (con.):				
1701.99.01	Other:	Described in paragraphs (a) and (b) of additional U.S. note 3 to chap- ter 17 and entered pursuant to its provisions.....	1.4606¢/ kg less 0.020668¢/ kg for each degree under 100 degrees (and frac- tions of a degree in proportion) but not less than	Free (A*,E*,IL,J) <u>1</u> / 0.7303¢/kg less 0.010334¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.471927¢/kg (CA) <u>1</u> / 0.943854¢/ kg <u>1</u> / Not to be further refined or improved in quality: Put up for retail sale.... kg Other..... kg Other..... t raw value v kg	4.38170¢ /kg less 0.0622005¢ /kg for each degree under 100 degrees (and frac- tions of a degree in pro- portion) but not less than 2.831562¢ /kg <u>1</u> / but not less than 2.831562¢ /kg <u>1</u> / 37.386¢/ kg less 0.529¢/kg for each degree under 100 degrees (and frac- tions of a degree in proportion) but not less than 0.471927¢/kg (CA) <u>1</u> / frac- tions of a degree in pro- portion) not less than 24.161¢ /kg <u>1</u> / 37.386¢/ kg less 0.529¢/kg for each degree under 100 degrees (and frac- tions of a degree in proportion) but not less than 24.161¢ /kg <u>1</u> / Not to be further refined or improved in quality: Put up for retail sale.... kg Other..... kg Other..... t raw value v kg
	portion)				
	30				
	35				
	45				
1701.99.02	Other.....				

1/ See subheading 9904.40.20.

1702		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavoring or coloring matter; artificial honey, whether or not mixed with natural honey; caramel:				
1702.10.00	00	Lactose and lactose syrup.....	kg.....	10%	Free (E,IL,J) 5% (CA)	50%
1702.20		Maple sugar and maple syrup:				
1702.20.20		Blended with other sugars of this chapter <u>1/</u>		6%	Free (A,E,IL,J) 3% (CA)	20%
	10	Maple sugar.....	kg			
	30	Maple syrup: Entered from a foreign trade zone pursuant to U.S. note 2(e) of subchapter IV to chapter 99.....	kg			
	40	Other.....	kg			
1702.20.40		Other.....		Free		9¢/kg
	10	Maple sugar.....	kg			
	30	Maple syrup: Put up for retail sale.....	kg			
	35	Other.....	kg			
1702.30		Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 percent by weight of fructose:				
1702.30.20		Blended with other sugars of this chapter <u>1/</u>		6%	Free (A,E,IL,J) 3% (CA)	20%
	20	Entered from a foreign trade zone pursuant to U.S. note 2(e) of subchapter IV to chapter 99.....	kg			
	40	Other.....	kg			
1702.30.40		Other.....		3.5¢/kg	Free (A,E,IL,J) 1.7¢/kg (CA)	4.4¢/kg
	40	Glucose syrup.....	kg			
	80	Other.....	kg			
1702.40.00		Glucose and glucose syrup, containing in the dry state at least 20 percent but less than 50 percent by weight of fructose <u>1/</u>		6%	Free (A,E,IL,J) 3% (CA)	20%
	10	Derived solely from starches: Entered from a foreign trade zone pursuant to U.S. note 2(e) of subchapter IV to chapter 99.....	kg			
	30	Other.....	kg			
	50	Other: Entered from a foreign trade zone pursuant to U.S. note 2(e) of subchapter IV to chapter 99.....	kg			
	60	Other.....	kg			
1702.50.00	00	Chemically pure fructose.....	kg.....	15%	Free (E,IL,J) 7.5% (CA)	50%
1702.60.00		Other fructose and fructose syrup, containing in the dry state more than 50 percent by weight of fructose <u>1/</u>		6%	Free (A,E,IL,J) 3% (CA)	20%
	10	Derived solely from starches: Entered from a foreign trade zone pursuant to U.S. note 2(e) of subchapter IV to chapter 99.....	kg			
	30	Other.....	kg			
	50	Other: Syrup: Entered from a foreign trade zone pursuant to U.S. note 2(e) of subchapter IV to chapter 99.....	kg			
	55	Other.....	kg			
	60	Other.....	kg			

1/ See heading 9904.50.20.

1702 (con.)	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavoring or coloring matter; artificial honey, whether or not mixed with natural honey; caramel (con):					
1702.90	Other, including invert sugar: Derived from sugar cane or sugar beets: Containing soluble non-sugar solids (excluding any foreign substances that may have been added or developed in the product) equal to 6 percent or less by weight of the total soluble solids:					
1702.90.31	00	Described in paragraphs (a) and (b) of additional U.S. note 3 to chapter 17 and entered pursuant to its provisions.....	kg.....	Dutiable on total sugars at the rate per kg applicable under heading 1701 to sugar testing 100 degrees <u>1</u> /	Free (A,E*,IL,J) <u>1</u> / Dutiable on total sugars at the rate per kg applicable under heading 1701 to sugar testing 100 degrees (CA) <u>1</u> /	Dutiable on total sugars at the rate per kg applicable under heading 1701 to sugar testing 100 degrees <u>1</u> /
1702.90.32	00	Other.....	kg.....	37.386¢/kg <u>1</u> /	Dutiable on total sugars at the rate per kg applicable under heading 1701 to sugar testing 100 degrees (CA) <u>1</u> /	37.386¢/kg <u>1</u> /
1702.90.35	00	Other: Invert molasses.....	liters.v kg	0.77¢/liter	Free (A,E,IL,J) 0.3¢/liter (CA)	1.8¢/liter
1702.90.40	00	Other.....	liters.v kg	0.77¢/liter	Free (A,E,IL,J) 0.3¢/liter (CA)	1.8¢/liter
1702.90.50		Other <u>2</u> /.....		6%	Free (A,E,IL,J) 3% (CA)	20%
	40	Entered from a foreign trade zone pursuant to U.S. note 2(e) of subchapter IV to chapter 99.....	kg			
	80	Other.....	kg			

1/ See subheading 9904.40.60.
2/ See headings 9904.50.20 and 9904.50.40.

1703		Molasses resulting from the extraction or re- fining of sugar:				
1703.10		Cane molasses:				
1703.10.30	00	Imported for (a) the commercial extraction of sugar or (b) human consumption.....	liters <u>1</u> / ^v	0.77¢/liter	Free (A,CA,E,IL,J)	1.8¢/liter
1703.10.50	00	Other.....	liters <u>1</u> / ^v kg total sugars	0.026¢/kg of total sugars	Free (A,CA,E,IL,J)	0.07¢/kg of total sugars
1703.90		Other:				
1703.90.30	00	Imported for (a) the commercial extraction of sugar or (b) human consumption.....	liters <u>1</u> / ^v	0.77¢/liter	Free (A,E,IL,J)	1.8¢/liter
1703.90.50	00	Other.....	liters <u>1</u> / ^v kg total sugars	0.026¢/kg of total sugars	Free (A,E,IL,J)	0.07¢/kg of total sugars
1704		Sugar confectionery (including white chocolate), not containing cocoa:				
1704.10.00	00	Chewing gum, whether or not sugar-coated.....	kg.....	5%	Free (A,E,IL,J)	20%
1704.90		Other:				
		Confections or sweetmeats ready for consumption:				
1704.90.10	00	Candied nuts.....	kg.....	7%	Free (E,IL,J)	40%
1704.90.20		Other.....	.....	7%	Free (A,E,IL,J)	40%
	05	Put up for retail sale.....	kg		3.5% (CA)	
	10	Other.....	kg			
1704.90.40		Other:				
		Articles of milk or cream.....	.....	17.5%	Free (E,IL,J)	35%
	10	Provided for in subheading 9904.10.75.....	kg		8.7% (CA)	
	20	Provided for in subheading 9904.10.81.....	kg			
	90	Other.....	kg			
1704.90.60		Other.....	.....	12.2%	Free (E,IL,J)	12.2%
	10	Provided for in subheading 9904.10.75.....	kg		6.1% (CA)	
	20	Provided for in subheading 9904.10.81.....	kg			
	30	Provided for in heading 9904.50.40.....	kg			
	40	Provided for in subheading 9904.60.60.....	kg			
	50	Other.....	kg			

1/ Report liters of dried molasses on the basis of 0.72 kg/liter.