

## 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 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°.

#### ADDITIONAL NOTES.

1. For the purposes of this schedule, the term "articles containing over 65 percent by dry weight of sugar described in additional 2 to chapter 17" means articles containing over 65 percent by dry weight of sugars derived from sugar cane or sugar beets, whether or not mixed with other ingredients, capable of being further processed or mixed with similar or other ingredients, and not prepared for marketing to the ultimate consumer in the identical form and package in which imported.
2. For the purposes of this schedule, the term "articles containing over 10 percent by dry weight of sugar described in additional note 3 to chapter 17" means articles containing over 10 percent by dry weight of sugars derived from sugar cane or sugar beets, whether or not mixed with other ingredients, except (a) articles not principally of crystalline structure or not in dry amorphous form, the foregoing that are prepared for marketing to the ultimate consumer in the identical form and package in which imported; (b) blended syrups containing sugars derived from sugar cane or sugar beets, capable of being further processed or mixed with similar or other ingredients, and not prepared for marketing to the ultimate consumer in the identical form and package in which imported; (c) articles containing over 65 percent by dry weight of sugars derived from sugar cane or sugar beets, whether or not mixed with other ingredients, capable of being further processed or mixed with similar or other ingredients, and not prepared for marketing to the ultimate consumer in the identical form and package in which imported; or (d) cake decorations and similar products to be used in the same condition as imported without any further processing other than the direct application to individual pastries or confections, finely ground or masticated coconut meat or juice there of mixed with those sugars, and sauces and preparations there for.
3. For the purposes of this schedule, the term "blended syrups described in additional note 4 to chapter 17" means blended syrups containing sugars derived from sugar cane or sugar beets, capable of being further processed or mixed with similar or other ingredients, and not prepared for marketing to the ultimate consumer in the identical form and package in which imported.

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
1	17.01	1701.11	00	10	<b>Cane or beet sugar and chemically pure sucrose, in solid form</b> <b>- Raw sugar not containing added flavouring or colouring matter:</b> <b>- - Cane sugar</b> - - - For refining	35 <sup>(a)</sup>	kg	-
1				90	- - - Other	35 <sup>(a)</sup>	kg	-
1		1701.12	00	10	<b>- - Beet sugar</b> - - - For refining	35 <sup>(a)</sup>	kg	-
1				90	- - - Other	35 <sup>(a)</sup>	kg	-
1		1701.91	10		<b>- Other:</b> <b>- - Containing added flavouring or colouring matter</b> - - - In granules:			
1				11	- - - - In packings holding less than 50 kg: - - - - - Made from raw sugar	42 <sup>(b)</sup>	kg	-
1				12	- - - - - Made from refined sugar	42 <sup>(b)</sup>	kg	-
1				19	- - - - - Made from chemically pure sucrose	42 <sup>(b)</sup>	kg	-
1				91	- - - - Other: - - - - - Made from raw sugar	42 <sup>(b)</sup>	kg	-
1				92	- - - - - Made from refined sugar	42 <sup>(b)</sup>	kg	-
1				99	- - - - - Made from chemically pure sucrose	42 <sup>(b)</sup>	kg	-
1			20		- - - In lumps, loaves and slabs:			
1				11	- - - - In packings holding less than 50 kg: - - - - - Made from raw sugar	47 <sup>(c)</sup>	kg	-
1				12	- - - - - Made from refined sugar	47 <sup>(c)</sup>	kg	-
1				19	- - - - - Made from chemically pure sucrose	47 <sup>(c)</sup>	kg	-
1				91	- - - - Other: - - - - - Made from raw sugar	47 <sup>(c)</sup>	kg	-
1				92	- - - - - Made from refined sugar	47 <sup>(c)</sup>	kg	-
1				99	- - - - - Made from chemically pure sucrose	47 <sup>(c)</sup>	kg	-
1			90		- - - Other:			
1				11	- - - - In packings holding less than 50 kg: - - - - - Made from raw sugar	50	kg	-
1				12	- - - - - Made from refined sugar	50	kg	-
1				19	- - - - - Made from chemically pure sucrose	50	kg	-
1				91	- - - - Other: - - - - - Made from raw sugar	50	kg	-
1				92	- - - - - Made from refined sugar	50	kg	-

(a) This rate is applied to the customs value. When the declared value is lower than 3,500 DH/tonne, an additional right of importation from 123% is applied to the difference between the fixed threshold (3,500 DH/tonne) and the declared value.

(b) This rate is applied to the customs value. When the declared value is lower than 4,050 DH/tonne, an additional right of importation from 124% is applied to the difference between the fixed threshold (4,050 DH/tonne) and the declared value.

(c) This rate is applied to the customs value. When the declared value is lower than 4,450 DH/tonne, an additional right of importation from 129% is applied to the difference between the fixed threshold (4,450 DH/tonne) and the declared value.

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
1				99	----- Made from chemically pure sucrose	50	kg	-
		1701.99			- - Other			
			10		--- Chemically pure sucrose:			
1				11	---- In packings holding less than 50 kg	25	kg	-
				19	---- Other	25	kg	-
1			20	00	--- Soft brown sugar and the like	25	kg	-
1					--- Other:			
			91		---- In granules:			
1				10	----- Sugar candy	42 (b)	kg	-
					----- Other:	42 (b)	kg	-
1			91		----- In packings holding less than 50 kg			
1			99		----- Other	42 (b)	kg	-
1			92		---- In lumps, loaves and slabs:			
1				10	----- Sugar candy	47 (c)	kg	-
					----- Other:	47 (c)	kg	-
1			91		----- In packings holding less than 50 kg			
1			99		----- Other	47 (c)	kg	-
1			99	00	---- Other	25	kg	-
	17.02				<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			- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter			
					--- Solid:			
			11	00	---- Containing added flavouring or colouring matter	10	kg	-
			19	00	---- Other	10	kg	-
			90	00	--- Other	10	kg	-
		1702.19			- - Other			
					--- Solid:			
			11	00	---- Containing added flavouring or colouring matter	10	kg	-
			19	00	---- Other	10	kg	-
			90	00	--- Other	10	kg	-
		1702.20			- Maple sugar and maple syrup			
					--- Solid:			
			11	00	---- Containing added flavouring or colouring matter	10	kg	-
			19	00	---- Other	10	kg	-

(b) This rate is applied to the customs value. When the declared value is lower than 4,050 DH/tonne, an additional right of importation from 124% is applied to the difference between the fixed threshold (4,050 DH/tonne) and the declared value.

(c) This rate is applied to the customs value. When the declared value is lower than 4,450 DH/tonne, an additional right of importation from 129% is applied to the difference between the fixed threshold (4,450 DH/tonne) and the declared value.

Code				description		Rate of duty (%)	Quantity normalized Unit	complementary Unit
1			90		- - - Other			
1			10		- - - - Blended syrups described in additional note 3 to this chapter	10	kg	-
1		1702.30	90		- - - - Other	10	kg	-
					<b>- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose</b>			
					- - - Solid:			
			11 00		- - - - Containing added flavouring or colouring matter	10	kg	-
			19		- - - - Other:			
					- - - - - Containing in the dry state 99% or more by weight of pure product:			
			11		- - - - - Glucose in white crystalline powder, whether or not agglomerated	10	kg	-
			19		- - - - - Other	10	kg	-
					- - - - - Other:			
			91		- - - - - Glucose in white crystalline powder, whether or not agglomerated	10	kg	-
			99		- - - - - Other	10	kg	-
					- - - Other:			
1			91 00		- - - - - Blended syrups described in additional note 3 to this chapter	10	kg	-
			99		- - - - Other:			
1			10		- - - - - Containing in the dry state 99% or more by weight of pure product	10	kg	-
1			90		- - - - - Other	10	kg	-
		1702.40			<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>			
					- - - Solid:			
			11		- - - - Containing added flavouring or colouring matter:			
			10		- - - - - Glucose in white crystalline powder, whether or not agglomerated	10	kg	-
			90		- - - - - Other	10	kg	-
			19		- - - - Other:			
			10		- - - - - Glucose in white crystalline powder, whether or not agglomerated	10	kg	-
			90		- - - - - Other	10	kg	-
			90		- - - Other			
1			10		- - - - Blended syrups described in additional note 3 to this chapter	17.5	kg	-
1			90		- - - - Other	17.5	kg	-
		1702.50	00 00		<b>- Chemically pure fructose</b>	10	kg	-
		1702.60			<b>- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar</b>			
					- - - Solid:			
			11 00		- - - - Containing added flavouring or colouring matter	10	kg	-
			19 00		- - - - Other	10	kg	-

Code				description		Rate of duty (%)	Quantity normalized Unit	complementary Unit
1			90	---	Other :			
1			10	----	Blended syrups described in additional note 3 to this chapter	10	kg	-
1			90	----	Other	10	kg	-
		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>			
				---	Solid:			
				---	Aromatized or added with dyes :			
			10	----	Containing added flavouring or colouring matter:			
1			10	-----	Cane sugar/of beet, (including reversed sugar), containing 6% or less solid nonsugars compared to the total of the soluble solids	10	kg	-
				-----	Other			
1			91	-----	Containing over 65% by dry weight of sugar described in the additional note 1 to this chapter	10	kg	-
			99	-----	Other	10	kg	-
				----	Other:			
5			21 00	-----	Chemically pure maltose	10	kg	-
			22	-----	Cane sugar and beet sugar:			
5			10	-----	Including reversed sugar, containing 6% or less solid nonsugars compared to the total of the soluble solids	10	kg	-
				-----	Other :			
5			91	-----	Containing over 65% by dry weight of sugar described in the additional note 1 by this chapter	10	kg	-
5			99	-----	Other	10	kg	-
1			27 00	-----	Malto-dextrins	10	kg	-
			28	-----	Other:			
				-----	Caramel:			
1			11	-----	For the manufacture of beverages or pharmaceutical products, imported directly by the factories concerned	10	kg	-
1			19	-----	Other	10	kg	-
1			20	-----	Invert sugars	10	kg	-
1			30	-----	Maltose other than chemically pure	10	kg	-
1			90	-----	Other	10	kg	-
				---	Other:			
5			91 00	----	Chemically pure maltose	10	kg	-
1			92 00	----	Malto-dextrins	10	kg	-
			98	----	Other:			
				-----	Caramel:			
				-----	For the manufacture of beverages or pharmaceutical products, imported directly by the factories concerned :			
1			03	-----	Cane sugar/of beet, including reversed sugar, containing 6% or less solid nonsugars compared to the total of the soluble solids	10	kg	-

Code				description		Rate of duty (%)	Quantity normalized Unit	complementary Unit
1			05	----- Blended syrups described in additional note n°3 to this chapter		10	kg	-
1			07	----- Other		10	kg	-
				----- Other :				
1			13	----- Cane sugar/of beet, including reversed sugar, containing 6% or less solid nonsugars compared to the total of the soluble solids		10	kg	-
1			15	----- Blended syrups described in additional note n°3 to this chapter		10	kg	-
1			17	----- Other		10	kg	-
				----- Artificial honey, whether or not mixed with natural honey :				
				----- Based on sugar				
1			21	----- Cane sugar/of beet, including reversed sugar, containing 6% or less solid nonsugars compared to the total of the soluble solids		10	kg	-
1			22	----- Blended syrups described in additional note n°3 to this chapter		10	kg	-
1			29	----- Other		10	kg	-
				----- Based on sugar products other than sucrose, in a proportion:				
1			31	----- More than 10%		10	kg	-
1			39	----- Not exceeding 10%		10	kg	-
				----- Invert sugars				
1			41	----- Cane sugar/of beet, including reversed sugar, containing 6% or less solid nonsugars compared to the total of the soluble solids		10	kg	-
1			42	----- Blended syrups described in additional note n°3 to this chapter		10	kg	-
1			49	----- Other		10	kg	-
1			50	----- Maltose other than chemically pure		10	kg	-
				----- Other :				
1			91	----- Cane sugar/of beet, including reversed sugar, containing 6% or less solid nonsugars compared to the total of the soluble solids		10	kg	-
1			92	----- Blended syrups described in additional note n°3 to this chapter		10	kg	-
1			99	----- Other		10	kg	-
	17.03	1703.10	00	<b>Molasses resulting from the extraction or refining of sugar</b>				
				<b>- Cane molasses</b>				
1			10	--- Containing added flavouring or colouring matter		10	kg	-
				--- Other, whether or not decolorized:				
1			20	---- Decolorized		10	kg	-

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
1	17.04	1703.90	00	91	----- Other:			
1				92	----- For distillation	10	kg	-
1				99	----- For the preparation of sweetened forage	10	kg	-
					----- Other	10	kg	-
					<b>- Other</b>			
1				10	--- Containing added flavouring or colouring matter	10	kg	-
					--- Other, whether or not decolorized:			
1				20	---- Decolorized	10	kg	-
					---- Other:			
1				91	----- For distillation	10	kg	-
1				92	----- For the preparation of sweetened forage	10	kg	-
1				99	----- Other	10	kg	-
		1704.10 1704.90	00		<b>Sugar confectionery (including white chocolate), not containing cocoa</b>			
1				00	<b>- Chewing gum, whether or not sugar-coated</b>	25	kg	-
					<b>- Other</b>			
				10	--- Liquorice extracts containing over 10% by weight of sugar, not containing other added substances :	25	kg	-
1				10	---- Containing over 65% in dry weight of sugar, described in the complementary note n°1 of this chapter	25	kg	-
1				20	---- Others, containing more than 10% in dry weight of sugar, described in the complementary note n°2 of this chapter	49	kg	-
1				90	---- Other	25	kg	-
				20	--- White chocolate :			
1				10	---- Containing more than 65% in dry weight of sugar, described in the complementary note n°1 of this chapter	25	kg	-
1				20	---- Others, containing more than 10% in dry weight of sugar, described in the complementary note n°2 of this chapter	25	kg	-
1				90	---- Other	25	kg	-
					--- Other :			
1				91	00 ---- Containing over 65% by the dry weight of sugar, described in the additional note 1 to this chapter	25	kg	-
1				92	00 ---- Others, containing over 10% by the dry weight of sugar, described in the additional note n°2 to this chapter	25	kg	-
				99	---- Other:			
1				11	----- Pastes for fondants, marzipan, nougat, for fillings of confectionery	25	kg	-
1				12	----- Sugared almonds and sugar-coated products	25	kg	-
1				13	----- Gums, liquorice confectionery	25	kg	-
1				14	----- Nougat, marzipan and the like	25	kg	-
1				19	----- Boiled sweets, caramels, toffees, pastilles and the like	25	kg	-

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
1				91	----- Other:	25	kg	-
1				99	----- Containing alcoholic liqueurs	25	kg	-
					----- Other			