

# ATTACHMENT 2

## Harmonized Tariff Schedule of the United States (2017)

Annotated for Statistical Reporting Purposes

### CHAPTER 17

#### SUGARS AND SUGAR CONFECTIONERY

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#### 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 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 degrees.
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.

#### Additional U.S. Notes

1. The term "degree" as used in the "Rates of Duty" columns of this chapter means sugar degree as determined by a polarimetric test.
2. For the purposes of this schedule, the term "articles containing over 65 percent by dry weight of sugar described in additional U.S. note 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.
3. For the purposes of this schedule, the term "articles containing over 10 percent by dry weight of sugar described in additional U.S. 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 thereof mixed with those sugars, and sauces and preparations therefor.
4. For the purposes of this schedule, the term "blended syrups described in additional U.S. 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.
5. (a) (i) The aggregate quantity of raw cane sugar entered, or withdrawn from warehouse for consumption, under subheading 1701.13.10 and 1701.14.10 during any fiscal year, shall not exceed in the aggregate an amount (expressed in terms of raw value), not less than 1,117,195 metric tons, as shall be established by the Secretary of Agriculture (hereinafter referred to as "the Secretary"), and the aggregate quantity of sugars, syrups and molasses entered, or withdrawn from warehouse for consumption, under subheadings 1701.12.10, 1701.91.10, 1701.99.10, 1702.90.10 and 2106.90.44 (under the terms of subheadings 9903.17.01 through 9903.18.10 and applicable note thereto), during any fiscal year, shall not exceed in the aggregate an amount (expressed in terms of raw value), not less than 22,000 metric tons, as shall be established by the Secretary. With either the aggregate quantity for raw cane sugar or the aggregate quantity for sugars, syrups and molasses other than raw cane sugar, the Secretary may reserve a quota quantity for the importation of specialty sugars as defined by the United States Trade Representative.

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### Additional U.S. Notes (con.)

8. The aggregate quantity of articles containing over 10 percent by dry weight of sugars described in additional U.S. note 3 to chapter 17, entered under subheadings 1701.91.54, 1704.90.74, 1806.20.75, 1806.20.95, 1806.90.55, 1901.10.74, 1901.90.69, 2101.12.54, 2101.20.54, 2106.90.78 and 2106.90.95 during the 12-month period from October 1 in any year to the following September 30, inclusive, shall not exceed 64,709 metric tons (articles the product of Mexico shall not be permitted or included under this quantitative limitation and no such articles shall be classifiable therein).
9. The aggregate quantity of blended syrups described in additional U.S. note 4 to chapter 17, the foregoing goods entered under subheadings 1702.20.24, 1702.30.24, 1702.40.24, 1702.60.24, 1702.90.54, 1806.20.91, 1806.90.35, 2101.12.34, 2101.20.34, 2106.90.68 and 2106.90.89 during the 12-month period from October 1 in any year to the following September 30, inclusive, shall be none and no such articles shall be classifiable therein.
10. 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.
11. For the purposes of subheading 1704.90.25, "cough drops" must contain a minimum of 5 mg per dose of menthol, of eucalyptol, or of a combination of menthol and eucalyptol.

### Statistical Note

1. For the purposes of heading 1701, the term "further processing" means performing those actions to further improve the quality of sugar by a refiner through affination or defecation, clarification and further purification by absorption or crystallization.

[**Compiler's note:** All provisions of subchapter II of chapter 99 have expired; footnote references are shown for reference only.]

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### Additional U.S. Notes (con.)

- (ii) Whenever the Secretary believes that domestic supplies of sugars may be inadequate to meet domestic demand at reasonable prices, the Secretary may modify any quantitative limitations which have previously been established under this note but may not reduce the total amounts below the amounts provided for in subdivision (i) hereof.
  - (iii) The Secretary shall inform the Secretary of the Treasury of any determination made under this note. Notice of such determinations shall be published in the Federal Register.
  - (iv) Sugar entering the United States during a quota period established under this note may be charged to the previous or subsequent quota period with the written approval of the Secretary.
- (b) (i) The quota amounts established under subdivision (a) may be allocated among supplying countries and areas by the United States Trade Representative.
- (ii) The United States Trade Representative, after consultation with the Secretaries of State and Agriculture, may modify, suspend (for all or part of the quota amount), or reinstate the allocations provided for in this subdivision (including the addition or deletion of any country or area) if he finds that such action is appropriate to carry out the rights or obligations of the United States under any international agreement to which the United States is a party or is appropriate to promote the economic interests of the United States.
- (iii) 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 publication of such notice in the Federal Register or such later date as may be specified by the United States Trade Representative.
- (iv) The United States Trade Representative may promulgate regulations appropriate to provide for the allocations authorized 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 articles the product of those countries or areas having small allocations.
- (c) For purposes of this note, 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: (i) for the entry of such articles pending a final determination of polarity; and (ii) 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--
- (A) For articles described in subheadings, 1701.12.05, 1701.12.10, 1701.12.50, 1701.13.05, 1701.13.10, 1701.13.20, 1701.13.50, 1701.14.05, 1701.14.10, 1701.14.20, 1701.14.50, 1701.91.05, 1701.91.10, 1701.91.30, 1701.99.05, 1701.99.10, 1701.99.50, 2106.90.42, 2106.90.44 and 2106.90.46 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).
  - (B) For articles described in subheadings 1702.90.05, 1702.90.10 and 1702.90.20, by multiplying the number of kilograms of the total sugars thereof (the sum of the sucrose and reducing or invert sugars) by 1.07.
  - (C) 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.
6. Raw cane sugar classifiable in subheading 1701.13.20 and 1701.14.20 shall be entered only to be used for the production (other than by distillation) of polyhydric alcohols, except polyhydric alcohols for use as a substitute for sugar in human food consumption, or to be refined and reexported in refined form or in sugar-containing products, or to be substituted for domestically produced raw cane sugar that has been or will be exported. The Secretary of Agriculture may issue licenses for such entries and may promulgate such regulations (including any terms, conditions, certifications, bonds, civil penalties, or other limitations) as are appropriate to ensure that sugar entered under subheading 1701.13.20 and 1701.14.20 is used only for such purposes.
7. The aggregate quantity of articles containing over 65 percent by dry weight of sugars described in additional U.S. note 2 to chapter 17, entered under subheadings 1701.91.44, 1702.90.64, 1704.90.64, 1806.10.24, 1806.10.45, 1806.20.71, 1806.90.45, 1901.20.20, 1901.20.55, 1901.90.67, 2101.12.44, 2101.20.44, 2106.90.74 and 2106.90.92 during the 12-month period from October 1 in any year to the following September 30, inclusive, shall be none and no such articles shall be classifiable therein.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
1701 (con.)		Cane or beet sugar and chemically pure sucrose, in solid form: (con.)				
1701.13		Raw sugar not containing added flavoring or coloring matter: (con.)				
1701.13.05	00	Cane sugar specified in subheading note 2 to this chapter: Described in general note 15 of the tariff schedule and entered pursuant to its provisions.....	kg.....	1.4606¢/kg less 0.020668¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.943854¢/kg	Free (A*, AU, BH, CA, CL, CO, D, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	4.3817¢/kg less 0.0622005¢ /kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 2.831562¢ /kg
1701.13.10	00	Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions.....	kg.....	1.4606¢/kg less 0.020668¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.943854¢/kg	Free (A*, BH, CA, CL, CO, D, E*, IL, JO, KR, MA, MX, OM, P, PA, PE, SG) See 9822.05.15 (P+)	4.3817¢/kg less 0.0622005¢ /kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 2.831562¢ /kg
1701.13.20	00	Other sugar to be used for the production (other than by distillation) 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 refined form or in sugar-containing products, or to be substituted for domestically produced raw cane sugar that has been or will be exported.....	kg.....	1.4606¢/kg less 0.020668¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.943854¢/kg	Free (A*, BH, CA, CL, CO, D, E*, IL, JO, MA, MX, OM, P, PA, PE, SG) 0.3¢/kg less 0.005¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.2¢/kg (AU) 0.5¢/kg (KR)	4.3817¢/kg less 0.0622005¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 2.831562¢ /kg

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
1701 (con.)		Cane or beet sugar and chemically pure sucrose, in solid form: (con.)				
1701.14 (con.)		Raw sugar not containing added flavoring or coloring matter: (con.)				
1701.14.20	00	Other cane sugar: (con.)				
		Other sugar to be used for the production (other than by distillation) 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 refined form or in sugar-containing products, or to be substituted for domestically produced raw cane sugar that has been or will be exported.....	kg.....	1.4606¢/kg less 0.020668¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.943854¢/kg	Free (A*, BH, CA, CL, CO, D, E*, IL, JO, MA, MX, OM, P, PA, PE, SG) 0.3¢/kg less 0.005¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 0.2¢/kg (AU) 0.5¢/kg (KR)	4.3817¢/kg less 0.0622005¢/kg for each degree under 100 degrees (and fractions of a degree in proportion) but not less than 2.831562¢/kg
1701.14.50	00	Other <u>1/</u> .....	kg.....	33.87¢/kg	Free (BH, CL, JO, MX, SG) 13.5¢/kg (KR) See 9822.05.20 (P+) See 9822.06.10 (PE) See 9822.08.01 (CO) See 9822.09.17 (PA) See 9912.17.05-9912.17.10 (MA) See 9916.17.05-9916.17.10 (OM)	39.85¢/kg

1/ See subheadings 9904.17.01-9904.17.07.