



HARMONIZED SYSTEM  
COMMITTEE

-  
31<sup>st</sup> Session

NC0728E1

O. Eng.

Brussels, 30 April 2003.

## CLASSIFICATION OF SUGAR CUBES CONTAINING CARMEL

(Item IX.13 on Agenda)

### I. BACKGROUND

1. On 27 March 2003, the Secretariat received the following note from the Swiss Customs Administration concerning the classification of sugar cubes containing caramel. Switzerland asked the Secretariat to include this question on the Agenda for the 31<sup>st</sup> Session of the Harmonized System Committee.

### II. NOTE FROM THE SWISS ADMINISTRATION

2. "The Swiss Administration wishes to draw the HS Committee's attention to a problem it has encountered with regard to the classification, in the Nomenclature appended to the HS Convention, of cane sugar with added cane caramel.

#### Product description

3. Cane sugar containing a very small quantity of cane caramel, in the form of irregular cubes. The product is put up in 500g packages for retail sale (labelled "A la Perruche – pure cane, Béghin-Say Sugars, France").
4. According to the specifications, the product has a minimum sucrose content of 99.7%. This has been confirmed by our laboratory.

#### Classification

5. The product concerned is covered by heading 17.01 (cane or beet sugar and chemically pure sucrose, in solid form).
6. The sugar at issue contains 99.7% sucrose. The Swiss Administration takes the view that only subheadings 1701.91 and 1701.99 could be taken into consideration, because this is not raw sugar within the meaning of Subheading Note 1 to Chapter 17. For that reason, subheadings 1701.11 and 1701.12 must be ruled out.

File No. 2983

7. The question is whether the small quantity of cane caramel (added to the product) should be regarded as flavouring or colouring matter within the meaning of subheading 1701.91, even though in principle, the added ingredient is in fact a sugar of heading 17.02 (caramelised sugar falls in heading 17.02 – Other sugars).
8. The **Swiss** Administration has some hesitation about classification in subheading 1701.91, because the addition of a small quantity of caramelised cane sugar (sugar of heading 17.02) should not be treated differently from the addition of another sugar of heading 17.02. Moreover, a substantial proportion of the food industry regards caramelised sugar as a colorant (E150 caramel), and for that reason subheading 1701.91 could be taken into consideration.
9. As there are divided views on this classification issue in **Switzerland**, we would like to know the HSC's conclusions."

### III. SECRETARIAT COMMENTS

10. Given the late arrival of the **Swiss** Note, the Secretariat has not been able to carry out a study on the classification of this product. The Secretariat has therefore refrained from commenting.

Sugar cubes containing 99.7 % sucrose from cane sugar and a small amount of caramel (also from cane sugar).
---

### III. CONCLUSION

11. The Committee is invited to examine the classification of sugar cubes containing caramel, taking into account the comments by the **Swiss** Administration above.

\_\_\_\_\_