

**List of non-staple sugar sweetened food products
containing sugar with corresponding HS code
valid as from 01 October 2025**

Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
17.04		Sugar confectionery (including white chocolate), not containing cocoa.			
		- Other:			
	*	--- White chocolate	kg	Specific duty per gram	12 cents per gram of sugar
18.06		Chocolate and other food preparations containing cocoa.			
		- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:			
	1806.20.10	--- Containing sugar	kg	Specific duty per gram	12 cents per gram of sugar
		- Other, in blocks, slabs or bars:			
		-- Filled:			

* The corresponding HS Code will be created and posted on the MRA Website, to be effective as from 01 October 2025

1806.31.10	--- Containing sugar	kg	Specific duty per gram	12 cents per gram of sugar
	-- Not filled:			
1806.32.10	--- Containing sugar	kg	Specific duty per gram	12 cents per gram of sugar
	- Other:			
	--- Other:			
1806.90.91	---- Containing sugar	kg	Specific duty per gram	12 cents per gram of sugar
	Ice cream and other edible ice, whether or not containing cocoa.			
2105.00.10	--- Containing sugar	kg	Specific duty per gram	12 cents per gram of sugar