Sugar is the largest imported agricultural commodity subject to quota. Sugar, in the Sucrose form (Fructose and Glucose- a disaccharide) is the only sugar subject to quota. The United States Department of Agriculture (USDA) establishes the annual quota limits; The United States Trade Representative (USTR) allocates the country quantitative limits; and U. S. Customs and Border Protection (CBP), through the Office of Trade’s Quota Branch, implements the sugar quotas.

**Government Regulations and Documentation Related to Sugar Quota**

- Presidential Proclamation 6179 set a non-trade agreement sugar Tariff Rate Quota (TRQ) based on afiscal year period.
- [19 CFR 132.17](#) established the requirements for export certificates and the applicable records retention period.
- [15 CFR 2011.107](#) established conditions under which certificates of quota eligibility will be issued to foreign countries for the U.S. sugar TRQ.
- [15 CFR Part 2015](#) implemented the TRQ for sugar-containing products established as a result of the Uruguay Round Agreements.

**Quota Reporting**

Sugar quotas are administered according to two methods.

**First Come First Served (FCFS)**

Entry filing begins during quota hours between 8:30 a.m. Eastern Time (ET) and 4:30 p.m. (ET), until the limit is filled. Quota is assigned based on the presentation time of each entry.

**Opening Moment (OM)**

For high demand commodities expected to fill at opening. The entries may betransmitted between 12:01 a.m. local time and 12:00 p.m. (ET) on the opening day. All successfully transmitted entries presented during this allotted time frame, will qualify for the 12:00 p.m. (ET) quota opening. If the total quantity of sugar covered by the qualified entries exceeds the quota limit, the system prorates each entry so that each filer is allotted an equal share of the quota. Quantities exceeding the limit, may be enter at the over-quota tariff rate, warehoused for future use, exported, or destroyed under CBP supervision in accordance with [19 CFR Part 132](#). Once the quota limit is reached, the quota is closed. Additional entries may be processed at the over-quota tariff rate.

**Types of Sugar**

- **Raw Sugar (FCFS):** the Harmonized Tariff Schedule of the United States (HTSUS) numbers are 1701.13.1000, 1701.14.1020 and 1701.14.1040, and require a Certificate of Quota Eligibility (CQE) for the in-quota tariff rate. The in-quota tariff rate on raw sugar is lower than specialty or refined sugar. Therefore, all raw sugar entries are sampled in accordance with Customs Directive 3820-001B to ensure the polarity qualifies the sugar as raw, i.e., having a polarity of less than 99.5 degrees.

- **Refined Sugar:** the HTSUS numbers are 1701.12.1000, 1701.91.1000, 1701.99.1015, 1701.99.1017, 1701.99.1025, 1701.99.1050, 1702.90.1000 and 2106.90.4400. When refined sugar is classified as Global Refined Sugar (HTSUS 9903.17.01), it does not require a CQE for the in-quota rate. When refined sugar is classified as Canadian Refined Sugar (HTSUS 9903.18.01), it does require a CQE for the in-quota rate.

- **Specialty Sugar (OM):** the HTSUS numbers are 1701.12.1000, 1701.91.1000, 1701.99.1015, 1701.99.1017, 1702.90.1000 and 2106.90.4400, and require a USDA Specialty Certificate to qualify for the in-quota rate. There are multiple Specialty Sugar openings annually called Tranches.
How to file for Raw, Refined, and Specialty Sugar Quotas (non-trade agreement sugar)

Raw Sugar is the only sugar commodity that is filed with a single 10-digit HTSUS number indicated in the Raw Sugar section above. Dual HTSUS numbers are not utilized. Refined Sugar requires dual HTSUS numbers: a Chapter 99 HTSUS number and the appropriate 10-digit Chapter 17 or Chapter 21 HTSUS number. The Chapter 99 HTSUS number for WTO Refined Sugar is 9903.17.01. The Chapter 99 HTSUS number for Canadian Refined Sugar is 9903.18.01. Specialty Sugar requires dual HTSUS numbers: a Chapter 99 HTSUS number corresponding to the appropriate tranche and the applicable Chapter 17 or Chapter 21 HTSUS number. Typically, the tranche 1 HTSUS number is 9903.17.21, the tranche 2 HTSUS number is 9903.17.22, the tranche 3 HTSUS number is 9903.17.23, the tranche 4 HTSUS number is 9903.17.24, and the tranche 5 HTSUS number is 9903.17.25. Quota Bulletins provide filing guidance for each kind of sugar by quota opening, and Cargo Systems Messaging Service messages are issued announcing each sugar quota opening. For answers to quota filing questions, please access the quota bulletins at https://www.cbp.gov/trade/quota/bulletins.

How Sugar is Tested

Sugar Sampling Directive 3820-001B states that bulk raw sugar shipments (loose) are sampled at a rate of 450 grams per 2,100,000 pounds. Bagged shipments are sampled at a rate of one bag per 100 bags. Panela sugar (sugar shipped in block, cone, or disk form) is sampled one unit per entry. The CBP certified gauger provides the sample to a CBP Scientific Services Lab who tests to determine the sugar polarity. If the importer does not use a CBP certified gauger, the port officers conduct the examination. When CBP lab tests indicate the sugar does not meet the requirements for the HTSUS number used, the failing results are provided to the appropriate Center of Excellence and Expertise to address the misclassification to ensure the proper duty is assessed and provided to the U.S. government.

How to file for Trade Agreement Sugar Quotas

Some Trade Agreements provide duty free sugar up to the quantitative limit. Sugar entered beyond the country specific quantitative limit receives the column 1 duty rate. When filing for trade agreement sugar, use the appropriate Chapter 98 HTSUS number and applicable Chapter 1 through 97 HTSUS number outlined in the agreement.

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<th>Sugar Program</th>
<th>Tariff</th>
<th>Certificate Type</th>
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<td>USMCA Beet Sugar</td>
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References

Informed Compliance Publication Cane and Beet Sugar (Quota, Classification & Entry)
Sugar Sampling Directive 3820-001B
Harmonized Tariff Schedule of the United States (HTSUS)
Quota Bulletins

Contact Information For inquiries, please contact hqquota@cbp.dhs.gov.