



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 a fiscal 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 be transmitted 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 entered 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.

### Certificate of Quota Eligibility and Specialty Certificate

- Issued by USDA
- Numbered to identify the quota year and country
- Only valid for the issued quota period
- Must be presented at time of entry
- Not required for over-quota tariff entries



