

## **CHAPTER 24**

### **TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

#### **Note.**

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

#### **Subheading Note.**

1. For the purposes of subheading 2403.11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco free products intended for smoking in a water pipe are excluded from this subheading.

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
<b>24.01</b>			<b>Unmanufactured tobacco; tobacco refuse.</b>			
2401.10	00		- Tobacco, not stemmed/stripped	Free	kg	121.1
2401.20	00		- Tobacco, partly or wholly stemmed/stripped	Free	kg	121.2
2401.30	00		- Tobacco refuse	Free	kg	121.3
<b>24.02</b>			<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>			
2402.10	00		- Cigars, cheroots and cigarillos, containing tobacco	75%	kg	122.1
2402.20	00		- Cigarettes containing tobacco	75%	kg	122.2
2402.90	00		- Other	75%	kg	122.31
<b>24.03</b>			<b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences.</b>			
2403.10			- Smoking tobacco, whether or not containing tobacco substitutes in any proportion			
2403.11	00		- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	75%	kg	122.32
2403.19	00		- - Other	75%	kg	122.32
			- Other:	75%		
2403.91	00		- - “Homogenised” or “reconstituted” tobacco	75%	kg	122.391
2403.99	00		- - Other:	75%		
2403.99	10		- - - Snuff	75%	kg	122.392
2403.99	90		- - - Other	75%	kg	122.399