

## Chapter 24

### Tobacco and manufactured tobacco Substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.

#### Note.

- 1.- This chapter does not cover medicinal cigarettes (Chapter 30).
- 2.- Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.
- 3.- For the purposes of heading 24.04, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.

#### 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.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
<b>24.01</b>		<b>Unmanufactured tobacco; tobacco refuse.</b>			
	2401.10.00	- Tobacco, not stemmed/stripped	kg	25%	Free
	2401.20.00	- Tobacco, partly or wholly stemmed/stripped	kg	25%	Free
	2401.30.00	- Tobacco refuse	kg	25%	Free
<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	kg	25%	Free
	2402.20.00	- Cigarettes containing tobacco	kg	25%	Free
	2402.90.00	- Other	kg	25%	Free
<b>24.03</b>		<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco extracts and essences.</b>			
		- 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	kg	25%	Free
	2403.19.00	-- Other	kg	25%	Free
		- Other :			
	2403.91.00	-- "Homogenised" or "reconstituted" Tobacco	kg	25%	Free
	2403.99.00	-- Other	kg	25%	Free
<b>24.04</b>		<b>Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.</b>			
		- Products intended for inhalation without combustion :			
	2404.11.00	-- Containing tobacco or reconstituted tobacco	kg	25%	Free
	2404.12.00	-- Other, containing nicotine	kg	25%	Free
	2404.19.00	-- Other	kg	25%	Free
		- Other :			
	2404.91.00	-- For oral application	kg	25%	Free
	2404.92.00	-- For transdermal application	kg	25%	Free
		-- Other :			
	2404.99.10	--- Bottle/Refill used in Electronic Nicotine Delivery System (ENDS)	kg	25%	Free
	2404.99.90	--- Other	kg	25%	Free