

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.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
24.01		Unmanufactured tobacco; tobacco refuse.			
	2401.10.00	- Tobacco, not stemmed/stripped	kg	25%	10%
	2401.20.00	- Tobacco, partly or wholly stemmed/stripped	kg	25%	10%
	2401.30.00	- Tobacco refuse	kg	25%	10%
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
	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
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco extracts and essences.			
		- 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