Chapter 24
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

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

Subheading Note.

1. For the purpose 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.
## CUSTOMS TARIFF - SCHEDULE

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>SS</th>
<th>Description of Goods</th>
<th>Unit of Meas.</th>
<th>MFN Tariff</th>
<th>Applicable Preferential Tariffs</th>
</tr>
</thead>
<tbody>
<tr>
<td>24.01</td>
<td></td>
<td>Unmanufactured tobacco; tobacco refuse.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2401.10</td>
<td></td>
<td>Tobacco, not stemmed/stripped</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2401.10.10</td>
<td></td>
<td>For use as wrappers in the manufacture of cigars</td>
<td>KGM</td>
<td>Free</td>
<td>CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Other:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2401.10.91</td>
<td></td>
<td>- Turkish type</td>
<td>KGM</td>
<td>2.5%</td>
<td>CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free</td>
</tr>
<tr>
<td>2401.10.99</td>
<td></td>
<td>- Other</td>
<td>KGM</td>
<td>5.5%</td>
<td>CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free</td>
</tr>
<tr>
<td>2401.20</td>
<td></td>
<td>Tobacco, partly or wholly stemmed/stripped</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2401.20.10</td>
<td></td>
<td>Wrapper tobacco for use in the manufacture of cigars</td>
<td>KGM</td>
<td>8%</td>
<td>CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free</td>
</tr>
<tr>
<td>2401.20.90</td>
<td></td>
<td>Other</td>
<td>KGM</td>
<td>8%</td>
<td>CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Virginia, flue-cured</td>
<td>KGM</td>
<td>90%</td>
<td></td>
</tr>
<tr>
<td>2401.30.00</td>
<td></td>
<td>Tobacco refuse</td>
<td>KGM</td>
<td>6.5%</td>
<td>CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free</td>
</tr>
<tr>
<td>24.02</td>
<td></td>
<td>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2402.10.00</td>
<td></td>
<td>Cigars, cheroots and cigarillos, containing tobacco</td>
<td></td>
<td>8%</td>
<td>CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Hand-rolled cigars</td>
<td>MIL</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Other</td>
<td>MIL</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
2402.20.00 00 - Cigarettes containing tobacco  
MIL 12.5%  
CCCT, LDCT, UST, MT,  
CT, CRT, IT, PT, COLT,  
JT, PAT, HNT, KRT,  
CEUT, UAT: Free

2402.90.00 00 - Other  
KGM 6.5%  
CCCT, LDCT, UST, MT,  
CT, CRT, IT, PT, COLT,  
JT, PAT, HNT, KRT,  
CEUT, UAT: Free  
GPT: 5%

2403.11.00 00 - Water pipe tobacco specified in Subheading Note 1 to this Chapter  
KGM 4%  
CCCT, LDCT, UST, MT,  
CT, CRT, IT, PT, COLT,  
JT, PAT, HNT, KRT,  
CEUT, UAT: Free

2403.19.00 - Other  
4%  
CCCT, LDCT, UST, MT,  
CT, CRT, IT, PT, COLT,  
JT, PAT, HNT, KRT,  
CEUT, UAT: Free

- Cigarette:  
21 - - - - - Packaged .......................................................... NMB
22 - - - - - Not packaged ...................................................... KGM

- Other:  
91 - - - - - Packaged .......................................................... NMB
92 - - - - - Not packaged ...................................................... KGM

- Other:  
2403.91 - "Homogenized" or "reconstituted" tobacco  

2403.91.10 - Suitable for use as wrapper tobacco  
5%  
CCCT, LDCT, GPT, UST,  
MT, CT, CRT, IT, PT,  
COLT, JT, PAT, HNT,  
KRT, CEUT, UAT: Free

10 - - - - - Packaged .......................................................... NMB
20 - - - - - Not packaged ...................................................... KGM

2403.91.20 - Processed leaf tobacco suitable for use as cigar binders  
10%  
CCCT, LDCT, GPT, UST,  
MT, CT, CRT, IT, PT,  
COLT, JT, PAT, HNT,  
KRT, CEUT, UAT: Free

10 - - - - - Packaged .......................................................... NMB
20 - - - - - Not packaged ...................................................... KGM

2403.91.90 - Other  
13%  
CCCT, LDCT, UST, MT,  
CT, CRT, IT, PT, COLT,  
JT, PAT, HNT, KRT,  
CEUT, UAT: Free
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<tr>
<td>2403.99</td>
<td>-</td>
<td>-Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2403.99.10</td>
<td>-</td>
<td>-Snuff</td>
<td></td>
<td>5%</td>
<td>CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free</td>
</tr>
<tr>
<td>2403.99.20</td>
<td>00</td>
<td>-Manufactured tobacco substitutes not containing tobacco</td>
<td>KGM</td>
<td>9.5%</td>
<td>CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free</td>
</tr>
<tr>
<td>2403.99.90</td>
<td>-</td>
<td>-Other</td>
<td></td>
<td>9.5%</td>
<td>CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free</td>
</tr>
</tbody>
</table>

10 - - - -Packaged ................................................................. NMB
20 - - - -Not packaged ............................................................ KGM