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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**

**Notes.**

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 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

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>24.01</b>		<b>Unmanufactured tobacco; tobacco refuse.</b>			
<b>2401.10</b>		<b>-Tobacco, not stemmed/stripped</b>			
2401.10.10 00		-- -For use as wrappers in the manufacture of cigars	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		-- -Other:			
2401.10.91 00		--- -Turkish type	KGM	2.5%	CCCT, LDCT, GPT, UST, MXT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
2401.10.99 00		--- -Other	KGM	5.5%	CCCT, LDCT, UST, MXT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
<b>2401.20</b>		<b>-Tobacco, partly or wholly stemmed/stripped</b>			
I 2401.20.10 00		-- -Wrapper tobacco for use in the manufacture of cigars	KGM	8%	CCCT, LDCT, GPT, UST, MXT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
I 2401.20.90		-- -Other		8%	CCCT, LDCT, GPT, UST, MXT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		20 --- -Virginia, flue-cured .....	KGM		
		90 --- -Other .....	KGM		
<b>2401.30.00 00</b>		<b>-Tobacco refuse</b>	KGM	6.5%	CCCT, LDCT, UST, MXT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
<b>24.02</b>		<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 2402.10.00		-Cigars, cheroots and cigarillos, containing tobacco		8%	CCCT, LDCT, GPT, UST, MXT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10	---- <i>Hand-rolled cigars</i> .....	MIL		
	90	---- <i>Other</i> .....	MIL		
I 2402.20.00	00	-Cigarettes containing tobacco	MIL	12.5%	CCCT, LDCT, UST, MXT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 2%
2402.90.00	00	-Other	KGM	6.5%	CCCT, LDCT, UST, MXT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
24.03		<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.</b>			
		<b>-Smoking tobacco, whether or not containing tobacco substitutes in any proportion:</b>			
2403.11.00	00	--Water pipe tobacco specified in Subheading Note 1 to this Chapter	KGM	4%	CCCT, LDCT, UST, MXT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
2403.19.00		--Other		4%	CCCT, LDCT, UST, MXT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		---- <i>Cigarette:</i>			
	21	---- <i>Packaged</i> .....	NMB		
	22	---- <i>Not packaged</i> .....	KGM		
		---- <i>Other:</i>			
	91	---- <i>Packaged</i> .....	NMB		
	92	---- <i>Not packaged</i> .....	KGM		
		<b>-Other:</b>			
2403.91		--"Homogenized" or "reconstituted" tobacco			
2403.91.10		--Suitable for use as wrapper tobacco		5%	CCCT, LDCT, GPT, UST, MXT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10	---- <i>Packaged</i> .....	NMB		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	20	---- <i>-Not packaged</i> .....	KGM		
I	2403.91.20	---Processed leaf tobacco suitable for use as cigar binders		10%	CCCT, LDCT, GPT, UST, MXT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10	---- <i>-Packaged</i> .....	NMB		
	20	---- <i>-Not packaged</i> .....	KGM		
I	2403.91.90	---Other		13%	CCCT, LDCT, UST, MXT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 2%
	10	---- <i>-Packaged</i> .....	NMB		
	20	---- <i>-Not packaged</i> .....	KGM		
<b>2403.99</b>		<b>---Other</b>			
	2403.99.10	---Snuff		5%	CCCT, LDCT, UST, MXT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10	---- <i>-Packaged</i> .....	NMB		
	20	---- <i>-Not packaged</i> .....	KGM		
I	2403.99.20 00	---Manufactured tobacco substitutes not containing tobacco	KGM	9.5%	CCCT, LDCT, UST, MXT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
I	2403.99.90	---Other		9.5%	CCCT, LDCT, UST, MXT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10	---- <i>-Packaged</i> .....	NMB		
	20	---- <i>-Not packaged</i> .....	KGM		
<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>			
		<b>-Products intended for inhalation without combustion:</b>			
I	<b>2404.11.10 00</b>	<b>---Containing homogenized or reconstituted tobacco</b>	KGM	13%	CCCT, LDCT, UST, MXT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, UKT: Free CPTPT: 2%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 2404.11.90	00	-Other tobacco	KGM	9.5%	CCCT, LDCT, UST, MXT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
2404.12.00	00	-Other, containing nicotine	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
2404.19.00	00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
		-Other:			
2404.91.00		-For oral application		Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
	10	----Chewing gum, containing 2 mg or more of nicotine .....	KGM		
	90	----Other .....	KGM		
2404.92.00	00	-For transdermal application	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
2404.99.00	00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free