

## 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)
<b>24.01</b>		<b>Unmanufactured tobacco; tobacco refuse.</b>			
	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%
<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