

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 2404 and any other heading of the Chapter are to be classified in heading 2404.
3. For the purposes of heading 2404, the expression “inhalation without combustion” means inhalation through heated delivery or other means, without combustion.

SUB-HEADING Note:

For the purposes of sub-heading 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 sub-heading.

SUPPLEMENTARY NOTES :

For the purposes of this Chapter:

(1) “tobacco” means any form of tobacco, whether cured or uncured and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth.

(2) “cut-tobacco” means the prepared or processed cut-to-size tobacco which is generally blended or moisturised to a desired extent for use in the manufacture of machine - rolled cigarettes.

(3) “smoking mixtures for pipes and cigarettes” of sub-heading 2403 10 does not cover “Gudaku”.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)

2401 UNMANUFACTURED TOBACCO; TOBACCO REFUSE

2401 10	- Tobacco, not stemmed or stripped :			
2401 10 10	--- Flue cured virginia tobacco	kg.	30%	-
2401 10 20	--- Sun cured country (natu) tobacco	kg.	30%	-
2401 10 30	--- Sun cured virginia tobacco	kg.	30%	-
2401 10 40	--- Burley tobacco	kg.	30%	-
2401 10 50	--- Tobacco for manufacture of biris, not stemmed	kg.	30%	-
2401 10 60	--- Tobacco for manufacture of	kg.	30%	-

*w.e.f. 1.1.2022.

(1)	(2)	(3)	(4)	(5)
	chewing tobacco			
2401 10 70	--- Tobacco for manufacture of cigar and cheroot	kg.	30%	-
2401 10 80	--- Tobacco for manufacture of hookah tobacco	kg.	30%	-
2401 10 90	--- Other	kg.	30%	-
2401 20	- <i>Tobacco, partly or wholly stemmed or stripped :</i>			
2401 20 10	--- Flue cured virginia tobacco	kg.	30%	-
2401 20 20	--- Sun cured country (natu) tobacco	kg.	30%	-
2401 20 30	--- Sun cured virginia tobacco	kg.	30%	-
2401 20 40	--- Burley tobacco	kg.	30%	-
2401 20 50	--- Tobacco for manufacture of biris	kg.	30%	-
2401 20 60	--- Tobacco for manufacture of chewing tobacco	kg.	30%	-
2401 20 70	--- Tobacco for manufacture of cigar and cheroot	kg.	30%	-
2401 20 80	--- Tobacco for manufacture of hookah tobacco	kg.	30%	-
2401 20 90	--- Other	kg.	30%	-
2401 30 00	- Tobacco refuse	kg.	30%	-
2402	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES			
2402 10	- <i>Cigars, cheroots and cigarillos, containing tobacco :</i>			
2402 10 10	--- Cigar and cheroots	Tu	60%	-
2402 10 20	--- Cigarillos	Tu	60%	-
2402 20	- <i>Cigarettes, containing tobacco :</i>			
2402 20 10	--- Other than filter cigarettes, of length not exceeding 65 millimetres	Tu	30%	-
2402 20 20	--- Other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 70 millimetres	Tu	30%	-
2402 20 30	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 65 millimetres	Tu	30%	-
2402 20 40	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 65 millimetres but not exceeding	Tu	30%	-

(1)	(2)	(3)	(4)	(5)
2402 20 50	70 millimetres --- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	Tu	30%	-
2402 20 60	Omitted			
2402 20 90	--- Other	Tu	30%	-
2402 90	- <i>Other</i> :			
2402 90 10	--- Cigarettes of tobacco substitutes	Tu	30%	-
2402 90 20	--- Cigarillos of tobacco substitutes	Tu	30%	-
2402 90 90	--- Other	Tu	30%	-
2403	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; “HOMOGENISED” OR “RECONSTITUTED” TOBACCO; TOBACCO EXTRACTS AND ESSENCES - Smoking tobacco, whether or not containing tobacco substitutes in any proportion :			
2403 11	-- Water pipe tobacco specified in Sub-heading Note to this Chapter:			
2403 11 10	--- Hookah or gudaku tobacco	kg.	30%	-
2403 11 90	--- Other	kg.	30%	-
2403 19	-- Other:			
2403 19 10	--- Smoking mixtures for pipes and cigarettes	kg.	30%	-
	--- Biris:			
2403 19 21	---- Other than paper rolled biris, manufactured without the aid of machine	Tu	30%	-
2403 19 29	---- Other	Tu	30%	-
2403 19 90	--- Other	kg.	30%	-
	- <i>Other</i> :			
2403 91 00	-- “Homogenised” or “reconstituted” tobacco	kg.	30%	-
2403 99	-- <i>Other</i> :			
2403 99 10	--- Chewing tobacco	kg.	30%	-
2403 99 20	--- Preparations containing chewing tobacco	kg.	30%	-
2403 99 30	--- Jarda scented tobacco	kg.	30%	-
2403 99 40	--- Snuff	kg.	30%	-
2403 99 50	--- Preparations containing snuff	kg.	30%	-

2403 99 60	---	Tobacco extracts and essence	kg.	30%	-
2403 99 70	---	Cut-tobacco	kg.	30%	-
2403 99 90	---	Other	kg.	30%	-

***2404**

**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**

	-	<i>Products intended for inhalation without combustion:</i>			
2404 11 00	--	Containing tobacco or reconstituted tobacco	kg.	30%	-
2404 12 00	--	Other, containing nicotine	kg.	30%	-
2404 19 00	--	Other	kg.	30%	-
	-	<i>Other:</i>			
2404 91 00	--	For oral application	kg.	30%	-
2404 92 00	--	For transdermal application	kg.	30%	-
2404 99 00	--	Other	kg.	30%	-
