

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

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, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	--	-Other:			
2401.10.91 00	---	-Turkish type	KGM	2.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
2401.10.99 00	---	-Other	KGM	5.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free GPT: 5%
<b>2401.20</b>		<b>-Tobacco, partly or wholly stemmed/stripped</b>			
2401.20.10 00	--	-Wrapper tobacco for use in the manufacture of cigars	KGM	8%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
2401.20.90	--	-Other		8%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: 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, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free GPT: 5% KRT: 2%
<b>24.02</b>		<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>			
<b>2402.10.00</b>		<b>-Cigars, cheroots and cigarillos, containing tobacco</b>		8%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	---- -Hand-rolled cigars .....	MIL		
	90	---- -Other .....	MIL		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2402.20.00		-Cigarettes containing tobacco		12.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, HNT: Free PAT: 2.5% KRT: 4%
		10 -----Of a weight not exceeding 1,361 g per thousand.....	MIL		
		20 -----Of a weight exceeding 1,361 g per thousand.....	MIL		
2402.90.00	00	-Other	KGM	6.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free GPT: 5% KRT: 2%
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, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
2403.19.00		--Other		4%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		-----Pipe:			
		11 -----Packaged.....	NMB		
		12 -----Not packaged.....	KGM		
		-----Cigarette:			
		21 -----Packaged.....	NMB		
		22 -----Not packaged.....	KGM		
		-----Other:			
		91 -----Packaged.....	NMB		
		92 -----Not packaged.....	KGM		
		<b>-Other:</b>			
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: 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: Free
		10 -----Packaged.....	NMB		
		20 -----Not packaged.....	KGM		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2403.91.90	--	-Other		13%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, HNT: Free PAT: 2.5% KRT: 4%
	10	---- <i>-Packaged</i> .....	NMB		
	20	---- <i>-Not packaged</i> .....	KGM		
<b>2403.99</b>	<b>--</b>	<b>-Other</b>			
2403.99.10	--	-Snuff		5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	---- <i>-Packaged</i> .....	NMB		
	20	---- <i>-Not packaged</i> .....	KGM		
2403.99.20	00	-- <i>-Manufactured tobacco substitutes not containing tobacco</i>	KGM	9.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free KRT: 3%
2403.99.90	--	-Other		9.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free KRT: 3%
		---- <i>-Chewing tobacco:</i>			
	11	---- <i>-Packaged</i> .....	NMB		
	12	---- <i>-Not packaged</i> .....	KGM		
		---- <i>-Other:</i>			
	91	---- <i>-Packaged</i> .....	NMB		
	92	---- <i>-Not packaged</i> .....	KGM		