

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 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	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
<b>24.01</b>		<b>Unmanufactured tobacco; tobacco refuse.</b>					
	2401.10.00.00	- Tobacco, not stemmed/stripped	kg	5	7.5	0	0
	2401.20.00.00	- Tobacco, partly or wholly stemmed/stripped	kg	5	7.5	0	0
	2401.30.00.00	- Tobacco refuse	kg	5	7.5	0	0
<b>24.02</b>		<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>					
	2402.10.00.00	- Cigars, cheroots and cigarillos, containing tobacco	kg	20	7.5	50	20
	2402.20.00.00	- Cigarettes containing tobacco	kg	20	7.5	50	20
	2402.90.00.00	- Other	kg	20	7.5	50	20
<b>24.03</b>		<b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.</b>					
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :					

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	2403.11.00.00	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg	20	7.5	0	0
	2403.19.00.00	-- Other	kg	20	7.5	0	0
		- Other :					
	2403.91.00.00	-- "Homogenised" or "reconstituted" tobacco	kg	10	7.5	60	20
		-- Other:					
	2403.99.10.00	--- Expanded tobacco	kg	10	7.5	0	0
	2403.99.90.00	--- Other	kg	20	7.5	50	0
<b>2404</b>		<b>Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation</b>					
		<b>without combustion; other nicotine containing products</b>					
		<b>intended for the intake of nicotine into the human body.</b>					
		- Products intended for inhalation without combustion :					
	2404.11.00.00	-- Containing tobacco or reconstituted tobacco	kg	20	7.5	50	20
	2404.12.00.00	-- Other, containing nicotine	kg	20	7.5	50	20
	2404.19.00.00	-- Other	kg	20	7.5	50	20
		- Other:					
	2404.91.00.00	-- For oral application	kg	20	7.5	50	20
	2404.92.00.00	-- For transdermal application	kg	20	7.5	50	20
	2404.99.00.00	-- Other	kg	20	7.5	50	20