

## CHAPTER 24

### TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

#### NOTE:

This Chapter does not cover medicinal cigarettes (Chapter 30).

#### SUB-HEADING NOTE:

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 Sub-heading.

#### SUPPLEMENTARY NOTES:

- 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 240310 does not cover “Gudaku”.

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
<b>2401</b>			<b>UNMANUFACTURED TOBACCO; TOBACCO REFUSE</b>	
	<b>2401 10</b>		<b><i>Tobacco, not stemmed or stripped:</i></b>	
		2401 10 10	Flue cured virginia tobacco	KGS
		2401 10 20	Sun cured country (natu) tobacco	KGS
		2401 10 30	Sun cured virginia tobacco	KGS
		2401 10 40	Burley tobacco	KGS
		2401 10 50	Tobacco for manufacture of biris, not stemmed	KGS
		2401 10 60	Tobacco for manufacture of chewing tobacco	KGS
		2401 10 70	Tobacco for manufacture of cigar and cheroot	KGS
		2401 10 80	Tobacco for manufacture of hookah tobacco	KGS
		2401 10 90	Other	KGS
	<b>2401 20</b>		<b><i>Tobacco partly or wholly stemmed or stripped:</i></b>	

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
		2401 20 10	Flue cured virginia tobacco	KGS
		2401 20 20	Sun cured country (natu) tobacco	KGS
		2401 20 30	Sun cured virginia tobacco	KGS
		2401 20 40	Burley tobacco	KGS
		2401 20 50	Tobacco for manufacture of biris	KGS
		2401 20 60	Tobacco for manufacture of chewing tobacco	KGS
		2401 20 70	Tobacco for manufacture of cigar and cheroot	KGS
		2401 20 80	Tobacco for manufacture of hookah tobacco	KGS
		2401 20 90	Other	KGS
		2401 30 00	Tobacco refuse	KGS
<b>2402</b>			<b>CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES</b>	
	<b>2402 10</b>		<i>Cigars, cheroots and cigarillos, containing tobacco:</i>	
		2402 10 10	Cigar and cheroots	THN
		2402 10 20	Cigarillos	THN
	<b>2402 20</b>		<i>Cigarettes, containing tobacco:</i>	
		2402 20 10	Other than filter cigarettes, of length not exceeding 60 millimetres	THN
		2402 20 20	Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	THN
		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 60 millimetres	THN
		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 60 millimetres not exceeding 70 millimetres	THN
		2402 20 50	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	THN
		2402 20 60	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 75 millimetres but not exceeding 85 millimetres	THN

Heading No.	H.S Code	ITC(HS)Code	Description	Unit
		2402 20 90	Other	THN
	<b>2402 90</b>		<b>Other:</b>	
		2402 90 10	Cigarettes of tobacco substitutes	THN
		2402 90 20	Cigarillos of tobacco substitutes	THN
		2402 90 90	Other	THN
<b>2403</b>			<b>OTHER MANUFACTURE TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; HOMOGENISED OR RECONSTITUTED TOBACCO; TOBACCO EXTRACTS AND ESSENCES</b>	
			<i>Smoking tobacco, whether or not containing tobacco substitutes in any proportion:</i>	
	<b>2403 11</b>		<i>Water pipe tobacco specified in Sub-heading</i>	
			<i>Note to this Chapter:</i>	
		2403 11 10	Hookah or gudaku tobacco	KGS
		2403 11 90	Other	KGS
	<b>2403 19</b>		<b>Other:</b>	
		2403 19 10	Smoking mixtures for pipes and cigarettes	KGS
			<b>Biris:</b>	
		2403 19 21	Other than paper rolled biris, manufactured without the aid of machine	KGS
		2403 19 29	Other	KGS
		2403 19 90	Other	KGS
			<b>Other:</b>	
		2403 91 00	"Homogenised" or "reconstituted" tobacco	KGS
	<b>2403 99</b>		<b>Other:</b>	
		2403 99 10	Chewing tobacco	KGS
		2403 99 20	Preparations containing chewing tobacco	KGS
		2403 99 30	Jarda scented tobacco	KGS
		2403 99 40	Snuff	KGS
		2403 99 50	Preparations containing snuff	KGS
		2403 99 60	Tobacco extracts and essence	KGS
		2403 99 70	Cut-tobacco	KGS
		2403 99 90	Other	KGS