

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
24.01		Unmanufactured tobacco; tobacco refuse.			
2401.10		-Tobacco, not stemmed/stripped			
I		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, CEUT, UAT: Free
		- - -Other:			
I		2401.10.91 00 - - - -Turkish type	KGM	2.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
I		2401.10.99 00 - - - -Other	KGM	5.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5%
2401.20		-Tobacco, partly or wholly stemmed/stripped			
I		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, CEUT, UAT: Free
I		2401.20.90 - - -Other		8%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
		20 - - - -Virginia, flue-cured	KGM		
		90 - - - -Other	KGM		
I		2401.30.00 00 -Tobacco refuse	KGM	6.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5%
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
I		2402.10.00 -Cigars, cheroots and cigarillos, containing tobacco		8%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: 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
I	2402.20.00	00	-Cigarettes containing tobacco	MIL	12.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
I	2402.90.00	00	-Other	KGM	6.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5%
	24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences. -Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			
I	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, CEUT, UAT: Free
I	2403.19.00		--Other		4%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
			-----Cigarette:			
	21		-----Packaged	NMB		
	22		-----Not packaged	KGM		
			-----Other:			
	91		-----Packaged	NMB		
	92		-----Not packaged	KGM		
			-Other:			
	2403.91		--"Homogenized" or "reconstituted" tobacco			
I	2403.91.10		--Suitable for use as wrapper tobacco		5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	10		-----Packaged	NMB		
	20		-----Not packaged	KGM		
I	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, CEUT, UAT: Free
	10		-----Packaged	NMB		
	20		-----Not packaged	KGM		
I	2403.91.90		--Other		13%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	10	--- -Packaged	NMB		
	20	--- -Not packaged	KGM		
2403.99		- -Other			
I 2403.99.10		-- -Snuff		5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	10	--- -Packaged	NMB		
	20	--- -Not packaged	KGM		
I 2403.99.20	00	-- -Manufactured tobacco substitutes not containing tobacco	KGM	9.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
I 2403.99.90		-- -Other		9.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	10	--- -Packaged	NMB		
	20	--- -Not packaged	KGM		