

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Chapter 24</b>						
<b>Tobacco and manufactured tobacco substitutes</b>						
<b>Note.</b>						
1. This Chapter does not cover medicinal cigarettes (Chapter 30).						
<b>24.01</b>	<b>Unmanufactured tobacco; tobacco refuse.</b>					
	2401.10	- Tobacco, not stemmed/stripped:				
	2401.10.10	-- Virginia type, flue-cured	KGM			\$300.00 per kgm
	2401.10.20	-- Virginia type, other than flue-cured	KGM			\$300.00 per kgm
	2401.10.30	-- Other, flue-cured	KGM			\$300.00 per kgm
	2401.10.90	-- Other, other than flue-cured	KGM			\$300.00 per kgm
	2401.20	- Tobacco, partly or wholly stemmed/stripped:				
	2401.20.10	-- Virginia type, flue-cured	KGM			\$300.00 per kgm
	2401.20.20	-- Virginia type, other than flue-cured	KGM			\$300.00 per kgm
	2401.20.30	-- Oriental type	KGM			\$300.00 per kgm
	2401.20.40	-- Burley type	KGM			\$300.00 per kgm
	2401.20.50	-- Other, flue-cured	KGM			\$300.00 per kgm
	2401.20.90	-- Other, other than flue-cured	KGM			\$300.00 per kgm
	2401.30	- Tobacco refuse:				
	2401.30.10	-- Tobacco stems	KGM			\$300.00 per kgm
	2401.30.90	-- Other	KGM			\$300.00 per kgm
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>					
	2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	KGM			\$352.00 per kgm
	2402.20	- Cigarettes containing tobacco:				
	2402.20.10	-- Beedies	KGM			\$181.00 per kgm
	2402.20.90	-- Other	KGM			35.2 ¢ for every gm or part thereof of each stick of cigarette

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2402.90	- Other:				
	2402.90.10	-- Cigars, cheroots and cigarillos of tobacco substitutes	KGM			\$352.00 per kgm
	2402.90.20	-- Cigarettes of tobacco substitutes	KGM			35.2 ¢ for every gm or part thereof of each stick of cigarette
<b>24.03</b>		<b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.</b>				
	2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:				
		-- Packed for retail sale:				
	2403.10.11	--- Blended tobacco	KGM			\$352.00 per kgm
	2403.10.19	--- Other	KGM			\$352.00 per kgm
		-- Other manufactured tobacco for cigarette making:				
	2403.10.21	--- Blended tobacco	KGM			\$300.00 per kgm
	2403.10.29	--- Other	KGM			\$300.00 per kgm
	2403.10.90	-- Other	KGM			\$352.00 per kgm
		- Other:				
	2403.91.00	-- “Homogenised” or “reconstituted” tobacco	KGM			\$352.00 per kgm
	2403.99	-- Other:				
	2403.99.10	--- Tobacco extracts and essences	KGM			
	2403.99.30	--- Manufactured tobacco substitutes	KGM			\$352.00 per kgm
	2403.99.40	--- Snuff	KGM			\$352.00 per kgm
	2403.99.50	--- Other smokeless tobacco, including chewing and sucking tobacco	KGM			\$181.00 per kgm
	2403.99.60	--- Ang Hoon	KGM			\$181.00 per kgm
	2403.99.90	--- Other	KGM			\$352.00 per kgm