

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)

## Chapter 24

### Tobacco and manufactured tobacco substitutes

#### Note.

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

#### 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.

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>24.01</b>		<b>Unmanufactured tobacco; tobacco refuse.</b>				
	2401.10	- Tobacco, not stemmed/stripped:				
	2401.10.10	-- Virginia type, flue-cured	KGM			\$5: : .00 per kgm
	2401.10.20	-- Virginia type, other than flue-cured	KGM			\$5: : .00 per kgm
	2401.10.40	-- Burley type	KGM			\$3: : .00 per kgm
	2401.10.50	-- Other, flue-cured	KGM			\$3: : .00 per kgm
	2401.10.90	-- Other	KGM			\$3: : .00 per kgm
	2401.20	- Tobacco, partly or wholly stemmed/stripped:				
	2401.20.10	-- Virginia type, flue-cured	KGM			\$3: : .00 per kgm
	2401.20.20	-- Virginia type, other than flue-cured	KGM			\$3: : .00 per kgm
	2401.20.30	-- Oriental type	KGM			\$3: : .00 per kgm
	2401.20.40	-- Burley type	KGM			\$3: : .00 per kgm
	2401.20.50	-- Other, flue-cured	KGM			\$3: : .00 per kgm
	2401.20.90	-- Other	KGM			\$3: : .00 per kgm
	2401.30	- Tobacco refuse:				
	2401.30.10	-- Tobacco stems	KGM			\$3: : .00 per kgm
	2401.30.90	-- Other	KGM			\$3: : .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			\$649.00 per kgm
	2402.20	- Cigarettes containing tobacco:				
	2402.20.10	-- Beedies	KGM			\$54; .00 per kgm

24.02 – 24.03 Section IV

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2402.20.20	-- Clove cigarettes	KGM			44.9 ¢ for every gm or part thereof of each stick of cigarette
	2402.20.90	-- Other	KGM			42.7 ¢ for every gm or part thereof of each stick of cigarette
	2402.90	- Other:				
	2402.90.10	-- Cigars, cheroots and cigarillos of tobacco substitutes	KGM			\$427.00 per kgm
	2402.90.20	-- Cigarettes of tobacco substitutes	KGM			42.7 ¢ 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>					
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:					
	2403.11.00	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	KGM			\$427.00 per kgm
	2403.19	-- Other:				
	--- Packed for retail sale:					
	2403.19.11	---- Ang Hoon	KGM			\$329.00 per kgm
	2403.19.19	---- Other	KGM			\$427.00 per kgm
	2403.19.20	--- Other manufactured tobacco for the manufacture of cigarettes	KGM			\$388.00 per kgm
	2403.19.90	--- Other	KGM			\$427.00 per kgm
	- Other:					
	2403.91	-- “Homogenised” or “reconstituted” tobacco:				
	2403.91.10	--- Packed for retail sale	KGM			\$427.00 per kgm
	2403.91.90	--- Other	KGM			\$427.00 per kgm
	2403.99	-- Other:				
	2403.99.10	--- Tobacco extracts and essences	KGM			
	2403.99.30	--- Manufactured tobacco substitutes	KGM			\$427.00 per kgm
	2403.99.40	--- Snuff, whether or not dry	KGM			\$427.00 per kgm
	2403.99.50	--- Chewing and sucking tobacco	KGM			\$329.00 per kgm
	2403.99.90	--- Other	KGM			\$427.00 per kgm