

**CHAPTER 24**

## TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

**Note**

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



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
<b>24.01</b>	<b>Unmanufactured tobacco; tobacco refuse.</b>			
2401.10.00	Tobacco, not stemmed/stripped	Free	kg	121.1
2401.20.00	Tobacco, partly or wholly stemmed/ stripped	Free	kg	121.2
2401.30.00	Tobacco refuse	Free	kg	121.3
<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	45%	kg	122.1
2402.20.00	Cigarettes containing tobacco	45%	kg	122.2
2402.90.00	Other	45%	kg	122.31
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences.</b>			
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	45%	kg	122.32
2403.90.00	Other:			
2403.91.00	“Homogenised” or “reconstituted” tobacco	45%	kg	122.391
2403.99.00	Other:			
2403.99.10	Snuff	45%	kg	122.392
2403.99.90	Other	45%	kg	122.399
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