

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.

Heading	H.S. Code	
24.01		Unmanufactured tobacco; tobacco refuse.
	2401.10	- Tobacco, not stemmed/stripped
	2401.20	- Tobacco, partly or wholly stemmed/stripped
	2401.30	- Tobacco refuse
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.
	2402.10	- Cigars, cheroots and cigarillos, containing tobacco
	2402.20	- Cigarettes containing tobacco
	2402.90	- Other
24.03		Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :
	2403.11	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter
	2403.19	-- Other
		- Other :
	2403.91	-- “Homogenised” or “reconstituted” tobacco
	2403.99	-- Other