

## 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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| Heading      | H.S.<br>Code |  |
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| <b>24.01</b> |              | <b>Unmanufactured tobacco; tobacco refuse.</b>   |
|              | 2401.10      | - Tobacco, not stemmed/stripped  |
|              | 2401.20      | - Tobacco, partly or wholly stemmed/stripped   |
|              | 2401.30      | - Tobacco refuse   |
| <b>24.02</b> |              | <b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>  |
|              | 2402.10      | - Cigars, cheroots and cigarillos, containing tobacco  |
|              | 2402.20      | - Cigarettes containing tobacco  |
|              | 2402.90      | - Other  |
| <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      | -- Water pipe tobacco specified in Subheading Note 1 to this Chapter   |
|              | 2403.19      | -- Other   |
|              |              | - Other :  |
|              | 2403.91      | -- “Homogenised” or “reconstituted” tobacco  |
|              | 2403.99      | -- Other   |

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