

**Tobacco and manufactured tobacco substitutes;  
products, whether or not containing nicotine, intended  
for inhalation without combustion; other nicotine containing products intended  
for the intake of nicotine into the human body**

**Notes.**

- 1.- This Chapter does not cover medicinal cigarettes (Chapter 30).
- 2.- Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.
- 3.- For the purposes of heading 24.04, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.

**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	
<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	

Heading	H.S. Code	
<b>24.04</b>		<b>Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.</b>
		- Products intended for inhalation without combustion :
	2404.11	-- Containing tobacco or reconstituted tobacco
	2404.12	-- Other, containing nicotine
	2404.19	-- Other
		- Other :
	2404.91	-- For oral application
	2404.92	-- For transdermal application
	2404.99	-- Other

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