

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

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 headed 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.

HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																	VAT Rates	
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN - EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									V		VI
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
24.01	Unmanufactured tobacco; tobacco refuse.																					
2401.10	- Tobacco, not stemmed/stripped:																					
2401.10.10	-- Virginia type, flue-cured	Kg	30	45	*	*	*	50		*		30	*	*	0	*	10.9	10.9	Q	21.8	14.5	*.5
2401.10.20	-- Virginia type, other than flue-cured	Kg	30	45	*	*	*	50		*		30	*	*	0	*	10.9	10.9	Q	21.8	16.3	*.5
2401.10.40	-- Burley type	Kg	30	45	*	*	*	50		*		30	*	*	0	*	10.9	10.9	*	21.8	14.5	*.5
2401.10.50	-- Other, flue - cured	Kg	30	45	*	*	*	50		*		30	*	*	0	*	10.9	10.9	*	21.8	14.5	*.5
2401.10.90	-- Other	Kg	30	45	*	*	*	50		*		30	*	*	0	*	10.9	10.9	Q	21.8	16.3	*.5

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2401.20	- Tobacco, partly or wholly stemmed/stripped:																					
2401.20.10	-- Virginia type, flue-cured	Kg	30	45	*	*	30	50		*		30	*	*	0	*	10.9	10.9	Q	21.8	14.5	*.5
2401.20.20	-- Virginia type, other than flue-cured	Kg	30	45	*	*	30	50		*		30	*	*	0	*	10.9	10.9	Q	24.5	16.3	*.5
2401.20.30	-- Oriental type	Kg	30	45	*	*	30	50		*		30	*	*	0	*	10.9	10.9	Q	24.5	16.3	*.5
2401.20.40	-- Burley type	Kg	30	45	*	*	30	50		*		30	*	*	0	*	10.9	10.9	Q	21.8	14.5	*.5
2401.20.50	-- Other, flue-cured	Kg	30	45	*	*	30	50		*		30	*	*	0	*	10.9	10.9	Q	21.8	14.5	*.5
2401.20.90	-- Other	Kg	30	45	*	*	30	50		*		30	*	*	0	*	10.9	10.9	Q	24.5	16.3	*.5
2401.30	- Tobacco refuse:																					
2401.30.10	-- Tobacco stems	Kg	15	22.5	*	*	*	50		*		15	*	*	0	*	5.4	5.4	Q	21.8	14.5	*.5
2401.30.90	-- Other	Kg	30	45	*	*	*	50		*		30	*	*	0	*	10.9	10.9	Q	24.5	16.3	*.5
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.																					
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	Kg	100	150	*	*	*	50		*		100	*	*	50	*	56.2	56.2	50	50	43.7	10
2402.20	- Cigarettes containing tobacco:																					
2402.20.10	-- Beedies	Kg	135	202.5	*	*	140	50		*		100	*	*	50	*	75.9	75.9	*	67.5	59	10
2402.20.20	-- Clove cigarettes	Kg	135	202.5	*	*	140	50		*		100	*	*	50	*	75.9	75.9	*	67.5	59	10
2402.20.90	-- Other	Kg	135	202.5	*	*	140	50		*		100	*	*	50	*	75.9	75.9	50	67.5	59	10
2402.90	- Other:																					
2402.90.10	-- Cigars, cheroots and cigarillos of tobacco substitutes	Kg	135	202.5	*	*	*	50		*		100	*	*	50	*	75.9	75.9	*	67.5	59	10
2402.90.20	-- Cigarettes of tobacco substitutes	Kg	135	202.5	*	*	*	50		*		100	*	*	50	*	75.9	75.9	*	67.5	59	10
24.03	Other manufactured tobacco and manufactured																					

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	tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.																					
	- 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	Kg	30	45	*	*	*	50		*		30	*	*	30	*	16.8	16.8	30	15	13.1	10
2403.11.90	- - - Other	Kg	30	45	*	*	*	50		*		30	*	*	30	*	16.8	16.8	30	15	13.1	10
2403.19	- - Other:																					
	- - - Packed for retail sale:																					
2403.19.11	- - - - Ang Hoon	Kg	50	75	*	*	*	50		*		30	*	*	30	*	28.1	28.1	*	15	13.1	10
2403.19.19	- - - - Other	Kg	30	45	*	*	*	50		*		30	*	*	30	*	16.8	16.8	*	15	13.1	10
2403.19.20	- - - Other manufactured tobacco for the manufacture of cigarettes	Kg	40	60	*	*	*	50		*		30	*	*	30	*	16.8	16.8	*	15	13.1	10
	- - - Other:																					
2403.19.91	- - - - Ang Hoon	Kg	40	60	*	*	*	50		*		30	*	*	30	*	16.8	16.8	*	15	13.1	10
2403.19.99	- - - - Other	Kg	40	60	*	*	*	50		*		30	*	*	30	*	16.8	16.8	*	15	13.1	10
	- Other:																					
2403.91	- - "Homogenised" or "reconstituted" tobacco:																					
2403.91.10	- - - Packed for retail sale	Kg	50	75	*	*	*	50		*		30	*	*	30	*	28.1	28.1	30	15	13.1	10
2403.91.90	- - - Other	Kg	70	105	*	*	*	50		*		30	*	*	30	*	28.1	28.1	30	15	13.1	10
2403.99	- - Other:																					
2403.99.10	- - - Tobacco extracts and essences	Kg	30	45	*	*	*	50		*		30	*	*	30	*	16.8	16.8	*	15	13.1	10
2403.99.30	- - - Manufactured tobacco substitutes	Kg	30	45	*	*	*	50		*		30	*	*	30	*	16.8	16.8	*	15	13.1	10
2403.99.40	- - - Snuff, whether or not dry	Kg	50	75	*	*	*	50		*		30	*	*	30	*	28.1	28.1	*	15	13.1	10

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2403.99.50	- - - Chewing and sucking tobacco	Kg	50	75	*	*	*	50		*		30	*	*	30	*	28.1	28.1	*	15	13.1	10
2403.99.90	- - - Other	Kg	50	75	*	*	*	50		*		30	*	*	30	*	28.1	28.1	30	15	13.1	10
24.04	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																					
	- Products intended for inhalation without combustion																					
2404.11.00	- - Containing tobacco or reconstituted tobacco	Kg	50	75	*	*	*	50		*		30	*	*	30	*	28.1	28.1	30	15	13.1	
2404.12	- - Other, containing nicotine																					
2404.12.10	- - - E-cigarette liquid or gel	Kg	50	75	*	*	*	50		*		30	*	*	30	*	28.1	28.1	30	15	13.1	
2404.12.90	- - - Other	Kg	50	75	*	*	*	50		*		30	*	*	30	*	28.1	28.1	30	15	13.1	
2404.19	- - Other																					
2409.19.10	- - - Containing tobacco substitutes	Kg	KBTC	KBTC	*	*	*	50		*		30	*	*	30	*	28.1	28.1	30	15	13.1	
2404.19.20	- - - Containing nicotine substitutes	Kg	50		*	*	*	50		*		30	*	*	30	*	28.1	28.1	30	15	13.1	
	- Other																					
2404.91	- - For oral application			75																		
2404.91.10	- - - Nicotine chewing gum	Kg	50	75	*	*	*	50		*		30	*	*	30	*	28.1	28.1	30	15	13.1	
2404.91.90	- - - Other	Kg	50	75	*	*	*	50		*		30	*	*	30	*	28.1	28.1	30	15	13.1	
2404.92	- - For transdermal application																					
2404.92.10	- - - Nicotine patch	Kg	50	75	*	*	*	50		*		30	*	*	30	*	28.1	28.1	30	15	13.1	
2404.92.90	- - - Other	Kg	50	75	*	*	*	50		*		30	*	*	30	*	28.1	28.1	30	15	13.1	
2404.99.00	- - Other	Kg	50	75	*	*	*	50		*		30	*	*	30	*	28.1	28.1	30	15	13.1	