

## CHAPTER - 24 TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

### Chapter Notes :

This chapter does not cover medicinal cigarettes (Chapter 30)

### Supplementary Notes :

- 1) In this Chapter, "Tobacco" means any form of tobacco, whether cured or uncured and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth.
- 2) In this Chapter, the expression "cut-tobacco" means the prepared or processed cut-to-size tobacco which is generally blended or moisturised to a desired extent for use in the manufacture of machine - rolled cigarettes.
- 3) In this Chapter, ' smoking mixtures for pipes and cigarettes' of sub-heading 2404.10 does not cover ' Gudaku'.

TARIFF ITEM	Description	UNITS	CUSTOMS DUTY	
			STD.	PREF.
1	2	3	4	5
<b>2401</b>	<b>Unmanufactured tobacco; tobacco refuse</b>			
2401 10	- Tobacco, not stemmed / stripped :			
2401 10 10	--- Flue cured virginia tobacco, not stemmed	-	30%	-
2401 10 20	--- Sun cured country (natu) tobacco, not stemmed	-	30%	-
2401 10 30	--- Sun cured virginia tobacco, not stemmed	-	30%	-
2401 10 40	--- Burley tobacco, not stemmed	-	30%	-
2401 10 50	--- Tobacco for manufacture of Bidis, not stemmed	-	30%	-

2401 10 60	--- Tobacco for manufacture of chewing tobacco, not stemmed	-	30%	-
2401 10 70	--- Tobacco for manufacture of cigar and cheroot, not stemmed	-	30%	-
2401 10 80	--- Tobacco for manufacture of hookah tobacco, not stemmed	-	30%	-
2401 10 90	--- Other	-	30%	-
2401 20 10	2401 20 - Tobacco partly or wholly stemmed / stripped :	-	30%	-
2401 20 10	--- Flue cured virginia tobacco, partly or wholly stemmed	-	30%	-
2401 20 20	--- Sun cured country (natu) tobacco	-	30%	-
2401 20 30	--- Sun cured virginia tobacco, partly or wholly stemmed	-	30%	-
2401 20 40	--- Burley tobacco, partly or wholly stemmed	-	30%	-
2401 20 50	--- Tobacco for manufacture of Bidis, partly or wholly stemmed	-	30%	-
2401 20 60	--- Tobacco for manufacture of chewing tobacco, partly or wholly stemmed	-	30%	-
2401 20 70	--- Tobacco for manufacture of cigar and cheroot, partly or wholly stemmed	-	30%	-
2401 20 80	--- Tobacco for manufacture of hookah tobacco, partly or wholly stemmed	-	30%	-
2401 20 90	--- Other	-	30%	-
2401 30 00	- Tobacco refuse	-	30%	-
<b>2402</b>	<b>Cigar, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes</b>			
2402 10	- Cigars, cheroots and cigarillos, containing tobacco :			
2402 10 10	--- Cigar and cheroots	T NUM	30%	-
2402 10 20	--- Cigarillos	T NUM	30%	-
2402 20	- Cigarettes, containing tobacco :			
2402 20 10	--- Other than filter cigarettes, of length not exceeding 60 millimetres	T NUM	30%	-

2402 20 20	--- Other than filter cigarettes, of length exceeding 60 millimetres but not exceeding 70 millimetres	T NUM	30%	-
2402 20 30	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 70 millimetres	T NUM	30%	-
2402 20 40	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	T NUM	30%	-
2402 20 50	--- Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres	T NUM	30%	-
2402 20 90	--- Other	T NUM	30%	-
2402 90 10	- <i>Other:</i> --- Cigarettes of tobacco substitutes	T NUM	30%	-
2402 90 20	--- Cigarillos of tobacco substitutes	T NUM	30%	-
2402 90 90	--- Other	T NUM	30%	-
<b>2403</b>	<b>Other manufacture tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences</b>			
2403 10	- <i>Smoking tobacco, whether or not containing tobacco substitutes in any proportion :</i>			
2403 10 10	--- Hookah / gooduku tobacco		30%	-
2403 10 20	--- Smoking mixtures for pipes and cigarettes		30%	-

	--- <i>Biris:</i>			
240310 31	---- Other than paper rolled biris, manufactured without the aid of machine			
240310 39	---- Other			
2403 10 90	--- Other	30%	-	
	- <i>Other :</i>			
2403 91 00	-- "Homogenised" or "reconstituted" tobacco	30%	-	
2403 99	-- <i>Other :</i>			
2403 99 10	--- Chewing tobacco	30%	-	
2403 99 20	--- Preparations containing chewing tobacco	30%	-	
2403 99 30	--- Jarda scented tobacco	30%	-	
2403 99 40	--- Snuff	30%	-	
2403 99 50	--- Preparations containing snuff	30%	-	
2403 99 60	--- Tobacco extracts and essence	30%	-	
2403 99 70	--- Cut tobacco	-	30%	-
2403 99 90	--- Other	-	30%	-