

**CHAPTER 24**  
**TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

NOTE

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>24.01</b>	<b>Unmanufactured tobacco; tobacco refuse</b>					
2401.1000.00	Tobacco, not stemmed/stripped		5	5		
2401.2000.00	Tobacco, partly or wholly stemmed/stripped		5	5		
2401.3000.00	Tobacco refuse		5	5		
<b>24.02</b>	<b>Cigars, cigarillos, cigarettes, etc, of tobacco or tobacco substitutes</b>					
2402.1000.00	Cigars, cheroots and cigarillos, containing tobacco	ST	20	5	50	20
2402.2000.00	Cigarettes containing tobacco	ST	20	5	50	20
2402.9000.00	Cigars, cheroots, cigarillos and cigaret Other	ST	20	5	50	20
<b>24.03</b>	<b>Other manufactured tobacco and substitutes; homogenized tobacco, etc</b>					
2403.1100.00	Water pipe tobacco specified in Subheading Note 1 to this Chapter	ST	20	5		
2403.1900.00	Other Smoking tobacco, whether or not containing tobacco	ST	20	5		
2403.9100.00	"Homogenised" or "reconstituted" tobacco	ST	10	5	60	20
2403.9910.00	Expanded tobacco	ST	10	5		
2403.9990.00	.03	ST	20	5	50	