

Chapter 24

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.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
24.01		Unmanufactured tobacco; tobacco refuse.																		
	2401.10.00	- Tobacco, not stemmed/stripped	kg												85% or Rs.200/= per kg	8%	10.0%	30%		
	2401.20.00	- Tobacco, partly or wholly stemmed/stripped	kg												85% or Rs.200/= per kg	8%	10.0%	30%		
	2401.30.00	- Tobacco refuse	kg												85% or Rs.200/= per kg	8%	10.0%	30%		
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.																		
	2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	kg												Rs.2000/= per kg net weight	8%	Ex	Rs.6,000/= per kg net weight	Rs.8,000/- per kg (net weight)	
	2402.20.00	- Cigarettes containing tobacco :																		
	2402.20.10	--- Beedies	kg												75% or Rs.4250/= per kg gross weight	8%	10.0%	30%		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	2402.20.20	--- Cigarettes, each not exceeding 60 mm in length	kg												15%	8%	Ex	165%	Rs.13,360/= per 1000 cigarettes	
	2402.20.30	--- Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	kg												15%	8%	Ex	165%	Rs.22,300/= per 1000 cigarettes	
	2402.20.40	--- Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	kg												15%	8%	Ex	165%	Rs.37,650/= per 1000 cigarettes	
	2402.20.50	--- Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	kg												15%	8%	Ex	165%	Rs.43,100/= per 1000 cigarettes	
	2402.20.60	--- Cigarettes, each exceeding 84 mm in length	kg												15%	8%	Ex	165%	Rs.48,350/= per 1000 cigarettes	
	2402.90.00	- Other	kg																	
	2402.90.10	--- Cigarettes containing 100% Sri Lankan (Ceylon) type Cinnamon	kg												250% or Rs.1760/= per kg gross weight	8%	10.0%	30%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF						
	2402.90.90	---	Other											250% or Rs.1760/= per kg gross weight	8%	10.0%	30%		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" 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												250% or Rs.2000/= per kg gross weight	8%	10.0%	30%		
	2403.19.00	-- Other :																		
	2403.19.10	--- Pipe tobacco	kg												250% or Rs.2000/= per kg gross weight	8%	Ex	30%	Rs.600/= per kg	
	2403.19.20	--- Beedi tobacco	kg												85% or Rs.200/- per kg	8%	10.0%	30%		
	2403.19.90	--- Other	kg												250% or Rs.2000/= per kg gross weight	8%	10.0%	30%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF						
		-	Other :																
	2403.91.00	--	"Homogenized" or "reconstituted" tobacco :																
	2403.91.10	---	Pipe tobacco	kg										250% or Rs.2000/= per kg gross weight	8%	Ex	30%	Rs.600/= per kg	
	2403.91.90	---	Other	kg										250% or Rs.2000/= per kg gross weight	8%	10.0%	30%		
	2403.99.00	--	Other :																
	2403.99.10	---	Pipe tobacco	kg										250% or Rs.2000/= per kg gross weight	8%	Ex	30%	Rs.600/= per kg	
	2403.99.90	---	Other	kg										250% or Rs.2000/= per kg gross weight	8%	10.0%	30%		