## 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.D) | Surchage on Customs Duty | SSCL | 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.400/= per kg | 15% | 10.0% | 30% | | | 2.5% | |
| | 2401.20.00 | - | Tobacco, partly or wholly stemmed/stripped | kg | | | | | | | | | | | | 85% or Rs.400/= per kg | 15% | 10.0% | 30% | | | 2.5% | |
| | 2401.30.00 | - | Tobacco refuse | kg | | | | | | | | | | | | 85% or Rs.400/= per kg | 15% | 10.0% | 30% | | | 2.5% | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **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 | 15% | Ex | Rs.6,000/= per kg net weight | Rs.8,000/- per kg (net weight) | 100% | 2.5% | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.D) | Surchage on Customs Duty | SSCL | S C L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | 2402.20 | - | Cigarettes containing tobacco : | | | | | | | | | | | | | | | | | | | | |
| | 2402.20.10 | --- | Beedies | kg | | | | | | | | | | | | 75% or Rs.8500/= per kg gross weight | 15% | 10.0% | 30% | | 100% | 2.5% | |
| | 2402.20.20 | --- | Cigarettes, each not exceeding 60 mm in length | kg | | | | | | | | | | | | 15% | 15% | Ex | 165% | Rs.6,750/= per 1000 cigarettes | 100% | 2.5% | |
| | 2402.20.30 | --- | Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length | kg | | | | | | | | | | | | 15% | 15% | Ex | 165% | Rs.28,850/= per 1000 cigarettes | 100% | 2.5% | |
| | 2402.20.40 | --- | Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length | kg | | | | | | | | | | | | 15% | 15% | Ex | 165% | Rs.41,100/= per 1000 cigarettes | 100% | 2.5% | |
| | 2402.20.50 | --- | Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length | kg | | | | | | | | | | | | 15% | 15% | Ex | 165% | Rs. 46,600/= per 1000 cigarettes | 100% | 2.5% | |
| | 2402.20.60 | --- | Cigarettes, each exceeding 84 mm in length | kg | | | | | | | | | | | | 15% | 15% | Ex | 165% | Rs.51,800/= per 1000 cigarettes | 100% | 2.5% | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.D) | Surchage on Customs Duty | SSCL | SCL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | 2402.90 | - | Other | kg | | | | | | | | | | | | | | | | | | 2.5% | |
| | 2402.90.10 | --- | Cigarettes containing 100% Sri Lankan (Ceylon) type Cinnamon | kg | | | | | | | | | | | | 250% or Rs.3500/= per kg gross weight | 15% | 10.0% | 30% | | 100% | 2.5% | |
| | 2402.90.90 | --- | Other | | | | | | | | | | | | | 250% or Rs.3500/= per kg gross weight | 15% | 10.0% | 30% | | 100% | 100% | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| **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.4000/= per kg gross weight | 15% | 10.0% | 30% | | | 2.5% | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.D) | Surchage on Customs Duty | SSCL | S C L |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | | |
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| | 2403.19 | -- | Other : | | | | | | | | | | | | | | | | | | | | |
| | 2403.19.10 | --- | Pipe tobacco | kg | | | | | | | | | | | | 250% or Rs.4000/= per kg gross weight | 15% | Ex | 30% | Rs.600/= per kg | | 2.5% | |
| | 2403.19.20 | --- | Beedi tobacco | kg | | | | | | | | | | | | 85% or Rs.400/- per kg | 15% | 10.0% | 30% | | | 2.5% | |
| | 2403.19.90 | --- | Other | kg | | | | | | | | | | | | 250% or Rs.4000/= per kg gross weight | 15% | 10.0% | 30% | | | 2.5% | |
| | | - | Other : | | | | | | | | | | | | | | | | | | | | |
| | 2403.91 | -- | "Homogenized" or "reconstituted" tobacco : | | | | | | | | | | | | | | | | | | | | |
| | 2403.91.10 | --- | Pipe tobacco | kg | | | | | | | | | | | | 250% or Rs.4000/= per kg gross weight | 15% | Ex | 30% | Rs.600/= per kg | | 2.5% | |
| | 2403.91.90 | --- | Other | kg | | | | | | | | | | | | 250% or Rs.4000/= per kg gross weight | 15% | 10.0% | 30% | | | 2.5% | |
| | 2403.99 | -- | Other : | | | | | | | | | | | | | | | | | | | | |
| | 2403.99.10 | --- | Pipe tobacco | kg | | | | | | | | | | | | 250% or Rs.4000/= per kg gross weight | 15% | Ex | 30% | Rs.600/= per kg | | 2.5% | |
| | 2403.99.90 | --- | Other | kg | | | | | | | | | | | | 250% or Rs.4000/= per kg gross weight | 15% | 10.0% | 30% | | | 2.5% | |