

Chapter 24

~~Tobacco and manufactured tobacco substitutes~~

Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

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 heated 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 Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge 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)	Surcharge 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.13,360/ = 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.34,620/ = 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.49,320/ = 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. 55,920/= per 1000 cigarettes	100%	2.5%		
	2402.20.60	---	Cigarettes, each exceeding 84 mm in length	kg											15%	15%	Ex	165%	Rs.62,160/ = 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)	Surcharge on Customs Duty	SSCL	S C L
						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%		
	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 :																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	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%		
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	--	Containing tobacco or reconstituted tobacco	kg											250% or Rs.4000/= per kg gross weight				30%		2.5%		
	2404.12	--	Other, containing nicotine	kg											250% or Rs.4000/= per kg gross weight				30%		2.5%		
	2404.19	--	Other	kg											250% or Rs.4000/= per kg gross weight				30%		2.5%		
		-	Other:																				
	2404.91	--	For oral application	kg											250% or Rs.4000/= per kg gross weight				30%		2.5%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	2404.92	--	For transdermal application	kg												250% or Rs.4000/= per kg gross weight				30%		2.5%	
	2404.99	--	Other	kg												250% or Rs.4000/= per kg gross weight				30%		2.5%	