

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%		

