

# ITC(HS), 2022

## Schedule 2 Export Policy

**Section IV, PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; 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**

Main Notes			
Sl.No.	Notes	Notification No.	Notification Date
1	In this Section, the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 (percent) by weight.		

### Chapter 24 Tobacco And Manufactured Tobacco Substitutes.

Main Notes			
Sl.No.	Notes	Notification Date	Notification No
1	This Chapter does not cover medicinal cigarettes (Chapter 30).		
2	Any products classifiable in heading 2404 and any other heading of the Chapter are to be classified in heading 2404.		
3	For the purposes of heading 2404, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.		
Sub-Heading Notes			

Sl.No.	Notes	Notification Date	Notification No
1	For the purposes of sub-heading 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 contain-ing 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 sub-heading.		

Product Description and Export Policy			
Itc(hs) Code.	Description	Export Policy	Policy Condition
2401	Unmanufactured tobacco; tobacco refuse.		
240110	Tobacco, not stemmed/stripped		
24011010	Flue cured virginia tobacco	Free	
24011020	Sun cured country (natu) tobacco	Free	
24011030	Sun cured virginia tobacco	Free	
24011040	Burley tobacco	Free	
24011050	Tobacco for manufacture of biris, not stemmed	Free	
24011060	Tobacco for manufacture of chewing tobacco	Free	
24011070	Tobacco for manufacture of cigar and cheroot	Free	
24011080	Tobacco for manufacture of hookah tobacco	Free	
24011090	Other	Free	
240120	Tobacco, partly or wholly stemmed/stripped		
24012010	Flue cured virginia tobacco	Free	
24012020	Sun cured country (natu) tobacco	Free	
24012030	Sun cured virginia tobacco	Free	
24012040	Burley tobacco	Free	

24012050	Tobacco for manufacture of biris	Free	
24012060	Tobacco for manufacture of chewing tobacco	Free	
24012070	Tobacco for manufacture of cigar and cheroot	Free	
24012080	Tobacco for manufacture of hookah tobacco	Free	
24012090	Other	Free	
24013000	Tobacco refuse	Free	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		
240210	Cigars, cheroots and cigarillos, containing tobacco		
24021010	Cigar and cheroots	Free	
24021020	Cigarillos	Free	
240220	Cigarettes containing tobacco		
24022010	Other than filter cigarettes, of length not exceeding 65 millimetres	Free	
24022020	Other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 70 millimetres	Free	
24022030	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 65 millimetres	Free	
24022040	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 65 millimetres not exceeding 70 millimetres	Free	
24022050	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not	Free	

	exceeding 85 millimetres		
24022090	Other	Free	
240290	Other		
24029010	Cigarettes of tobacco substitutes	Free	
24029020	Cigarillos of tobacco substitutes	Free	
24029090	Other	Free	
2403	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences.		
240311	Smoking tobacco, whether or not containing tobacco substitutes in any proportion -- Water pipe tobacco specified in Subheading Note 1 to this chapter		
24031110	Hookah or gudaku tobacco	Free	
24031190	Other	Free	
240319	Smoking tobacco, whether or not containing tobacco substitutes in any proportion -- Other		
24031910	Smoking mixtures for pipes and cigarettes	Free	
24031921	Biris:---- Other than paper rolled biris, manufactured without the aid of machine	Free	
24031929	Biris:---- Other	Free	
24031990	Other	Free	
24039100	Other : -- Homogenised or reconstituted tobacco	Free	
240399	Other : -- Other		

24039910	Chewing tobacco	Free	
24039920	Preparations containing chewing tobacco	Free	
24039930	Jarda scented tobacco	Free	
24039940	Snuff	Free	
24039950	Preparations containing snuff	Free	
24039960	Tobacco extracts and essence	Free	
24039970	Cut-tobacco	Free	
24039990	Other	Free	
2404	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		
24041100	Products intended for inhalation without combustion:-- Containing tobacco or reconstituted tobacco	Free	
24041200	Products intended for inhalation without combustion:-- Other, containing nicotine	Free	
24041900	Products intended for inhalation without combustion:-- Other	Free	
24049100	Other:- - For oral application	Free	
24049200	Other:- - For transdermal application	Free	
24049900	Other:- - Other	Free	