## Chapter 24 Tobacco and Manufactured Tobacco Substitutes

| Commodity code | Duty expression | Notes | Description |
| --- | --- | --- | --- |
| **2401** |  |  | **Unmanufactured tobacco; tobacco refuse** |
| **2401 10** |  |  | **- Tobacco, not stemmed/stripped** |
| **2401 10 35** | 0.0% |  | - - Light air-cured tobacco |
| **2401 10 60** | 0.0% |  | - - Sun-cured Oriental type tobacco |
| **2401 10 70** | 0.0% |  | - - Dark air-cured tobacco |
| **2401 10 85** | 0.0% |  | - - Flue-cured tobacco |
| **2401 10 95** | 0.0% |  | - - Other |
| **2401 20** |  |  | **- Tobacco, partly or wholly stemmed/stripped** |
| **2401 20 35** | 0.0% |  | - - Light air-cured tobacco |
| **2401 20 60** | 0.0% |  | - - Sun-cured Oriental type tobacco |
| **2401 20 70** | 0.0% |  | - - Dark air-cured tobacco |
| **2401 20 85** | 0.0% |  | - - Flue-cured tobacco |
| **2401 20 95** | 0.0% |  | - - Other |
| **2401 30** | 0.0% |  | **- Tobacco refuse** |
| **2402** |  |  | **Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes** |
| **2402 10** | 0.0% |  | **- Cigars, cheroots and cigarillos, containing tobacco** |
| **2402 20** |  |  | **- Cigarettes containing tobacco** |
| **2402 20 10** | 0.0% |  | - - Containing cloves |
| **2402 20 90** | 0.0% |  | - - Other |
| **2402 90** | 0.0% |  | **- Other** |
| **2403** |  |  | **Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences** |
|  |  |  | **- Smoking tobacco, whether or not containing tobacco substitutes in any proportion** |
| **2403 11** | 0.0% |  | - - Water-pipe tobacco specified in subheading note 1 to this chapter |
| **2403 19** |  |  | - - Other |
| **2403 19 10** | 0.0% |  | - - - In immediate packings of a net content not exceeding 500 g |
| **2403 19 90** | 0.0% |  | - - - Other |
|  |  |  | **- Other** |
| **2403 91** | 0.0% |  | - - 'Homogenised' or 'reconstituted' tobacco |
| **2403 99** |  |  | - - Other |
| **2403 99 10** | 0.0% |  | - - - Chewing tobacco and snuff |
| **2403 99 90** | 0.0% |  | - - - Other |