**SECTION IV**

## Chapter 24 Tobacco and Manufactured Tobacco Substitutes

### Chapter Notes

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.

| Classification | Description |
| --- | --- |
| **2400** | **TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES** |
| **2401** | **Unmanufactured tobacco; tobacco refuse** |
| **2401 10** | **- Tobacco, not stemmed/stripped** |
| **2401 10 35** | - - Light air-cured tobacco |
| **2401 10 35 10** | - - - Light air-cured Burley type (including Burley hybrids) |
| **2401 10 35 20** | - - - Light air-cured Maryland type |
|  | - - - Other |
| **2401 10 35 91** | - - - - whether or not cut in regular size, having a custom value of not less than Euro 450 per 100 kg net weight, for use as binder or wrapper for the manufacture of goods falling within subheading 2402 10 00 |
| **2401 10 35 99** | - - - - Other |
| **2401 10 60 00** | - - Sun-cured Oriental type tobacco |
| **2401 10 70** | - - Dark air-cured tobacco |
| **2401 10 70 10** | - - - whether or not cut in regular size, having a custom value of not less than Euro 450 per 100 kg net weight, for use as binder or wrapper for the manufacture of goods falling within subheading 2402 10 00 |
| **2401 10 70 90** | - - - Other |
| **2401 10 85** | - - Flue-cured tobacco |
| **2401 10 85 10** | - - - Flue-cured Virginia type |
| **2401 10 85 90** | - - - Other |
| **2401 10 95** | - - Other |
|  | - - - Fire-cured tobacco |
|  | - - - - Kentucky type |
| **2401 10 95 11** | - - - - - whether or not cut in regular size, having a custom value of not less than Euro 450 per 100 kg net weight, for use as binder or wrapper for the manufacture of goods falling within subheading 2402 10 00 |
| **2401 10 95 19** | - - - - - Other |
|  | - - - - Other |
| **2401 10 95 21** | - - - - - whether or not cut in regular size, having a custom value of not less than Euro 450 per 100 kg net weight, for use as binder or wrapper for the manufacture of goods falling within subheading 2402 10 00 |
| **2401 10 95 29** | - - - - - Other |
|  | - - - Other tobacco |
| **2401 10 95 91** | - - - - whether or not cut in regular size, having a custom value of not less than Euro 450 per 100 kg net weight, for use as binder or wrapper for the manufacture of goods falling within subheading 2402 10 00 |
| **2401 10 95 99** | - - - - Other |
| **2401 20** | **- Tobacco, partly or wholly stemmed/stripped** |
| **2401 20 35** | - - Light air-cured tobacco |
| **2401 20 35 10** | - - - Light air-cured Burley type (including Burley hybrids) |
| **2401 20 35 20** | - - - Light air-cured Maryland type |
|  | - - - Other |
| **2401 20 35 91** | - - - - whether or not cut in regular size, having a custom value of not less than Euro 450 per 100 kg net weight, for use as binder or wrapper for the manufacture of goods falling within subheading 2402 10 00 |
| **2401 20 35 99** | - - - - Other |
| **2401 20 60 00** | - - Sun-cured Oriental type tobacco |
| **2401 20 70** | - - Dark air-cured tobacco |
| **2401 20 70 10** | - - - whether or not cut in regular size, having a custom value of not less than Euro 450 per 100 kg net weight, for use as binder or wrapper for the manufacture of goods falling within subheading 2402 10 00 |
| **2401 20 70 90** | - - - Other |
| **2401 20 85** | - - Flue-cured tobacco |
| **2401 20 85 10** | - - - Flue-cured Virginia type |
| **2401 20 85 90** | - - - Other |
| **2401 20 95** | - - Other |
|  | - - - Fire-cured tobacco |
|  | - - - - Kentucky type |
| **2401 20 95 11** | - - - - - whether or not cut in regular size, having a custom value of not less than Euro 450 per 100 kg net weight, for use as binder or wrapper for the manufacture of goods falling within subheading 2402 10 00 |
| **2401 20 95 19** | - - - - - Other |
|  | - - - - Other |
| **2401 20 95 21** | - - - - - whether or not cut in regular size, having a custom value of not less than Euro 450 per 100 kg net weight, for use as binder or wrapper for the manufacture of goods falling within subheading 2402 10 00 |
| **2401 20 95 29** | - - - - - Other |
|  | - - - Other tobacco |
| **2401 20 95 91** | - - - - whether or not cut in regular size, having a custom value of not less than Euro 450 per 100 kg net weight, for use as binder or wrapper for the manufacture of goods falling within subheading 2402 10 00 |
| **2401 20 95 99** | - - - - Other |
| **2401 30 00 00** | **- Tobacco refuse** |
| **2402** | **Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes** |
| **2402 10 00 00** | **- Cigars, cheroots and cigarillos, containing tobacco** |
| **2402 20** | **- Cigarettes containing tobacco** |
| **2402 20 10 00** | - - Containing cloves |
| **2402 20 90 00** | - - Other |
| **2402 90 00 00** | **- 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 00 00** | - - Water-pipe tobacco specified in subheading note 1 to this chapter |
| **2403 19** | - - Other |
| **2403 19 10 00** | - - - In immediate packings of a net content not exceeding 500 g |
| **2403 19 90 00** | - - - Other |
|  | **- Other** |
| **2403 91 00 00** | - - 'Homogenised' or 'reconstituted' tobacco |
| **2403 99** | - - Other |
| **2403 99 10 00** | - - - Chewing tobacco and snuff |
| **2403 99 90 00** | - - - Other |