**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.