Chapter 24

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.

ne nga	US Codo		Description	Unit	ICL/ SLSI					Prefe	rentia	l Duty	у			Gen Duty	VAT	P/	AL	Cess	Excise	Surcharge on	SSCL	s,
no nug	2401.10.00 - Tobacc 2401.20.00 - Tobacc 2401.30.00 - Tobacc Cigars of tob	Description	Oilit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty		Gen	SG	Cess	(S.P.D)	Customs Duty	JJCL	c -	
24.04																								
24.01			Unmanufactured tobacco; tobacco refuse.																					
	2401.10.00	-	Tobacco, not stemmed/stripped	kg												90% or Rs.425/=	18%	Ex		25%			2.5%	
				ĸy												per ka	1070	LX		2370			2.570	
	2401.20.00	-	Tobacco, partly or wholly stemmed/stripped													90% or	100/	_		250/			2.50/	
				kg												Rs.425/= per ka	18%	Ex		25%			2.5%	
	2401.30.00	-	Tobacco refuse													90% or								1
				kg												Rs.425/=	18%	Ex		25%			2.5%	
																per kg								-
24.02			Cigars, cheroots, cigarillos and cigarettes, of tobacco or																					
			of tobacco substitutes.																					
	2402.10.00	-	Cigars, cheroots and cigarillos, containing tobacco																	z t				
																Rs.4000/=				/= p /eigl	Rs.9,120/- per kg		I	
				kg												per kg net	18%	Ex		000 et v	(net		2.5%	
																weight				Rs.4,000/= per kg net weight	weight)		İ	

	110 0-4-		Description.	11	ICL/					Prefe	rentia	l Dut	1			Com Durbo	VAT	P	AL	C	Excise	Surcharge on	SSCL	s
2402.20.10 Beedie	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	Cess	(S.P.D)	Customs Duty	SSCL	c '		
	2402.20.10		Cigarettes containing tobacco : Beedies	kg												80% or Rs.9100/= per kg gross weight	18%	Ex		25%			2.5%	
	2402.20.20		Cigarettes, each not exceeding 60 mm in length	kg												20%	18%	Ex		160%	Rs.18,270/ = per 1000 cigarettes		2.5%	
	2402.20.30		Cigarettes, each exceeding 60 mm but not exceeding 67 mm in length	kg												20%	18%	Ex		160%	Rs.47,360/ = per 1000 cigarettes		2.5%	
	2402.20.40		Cigarettes, each exceeding 67 mm but not exceeding 72 mm in length	kg												20%	18%	Ex		160%	Rs.67,470/ = per 1000 cigarettes		2.5%	
	2402.20.50		Cigarettes, each exceeding 72 mm but not exceeding 84 mm in length	kg												20%	18%	Ex		160%	Rs. 76,490/= per 1000 cigarettes		2.5%	
	2402.20.60		Cigarettes, each exceeding 84 mm in length	kg												20%	18%	Ex		160%	Rs.85,030/ = per 1000 cigarettes		2.5%	

ne na	HS Code	90 Ot to to to Ot 10 Ot 20 Be	Description	Unit	ICL/					Preferential Duty						Gen Duty	VAT	P	AL	Cess	Excise	Surcharge on	SSCL	s,
HS Hdg	ns code		Description	Unit	SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAI	Gen	SG	Cess	(S.P.D)	Customs Duty	35CL	c '
	2402.90	-	Other	kg		-			1				+										2.5%	+
	2402.90.10		Cigarettes containing 100% Sri Lankan (Ceylon) type Cinnamor													255% or Rs.3600/= per kg gross weight	18%	Ex		25%			2.5%	
	2402.90.90		Other													255% or Rs.3600/= per kg gross weight	18%	Ex		25%			100%	
24.03			Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences (+).																					
			Smoking tobacco, whether or not containing tobacco																					
			substitutes in any proportion:																					
	2403.11.00		Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%			2.5%	
	2403.19		Other:																					
	2403.19.10		Pipe tobacco	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.680/= per kg		2.5%	
	2403.19.20		Beedi tobacco	kg												90% or Rs.425/- per kg	18%	10.0%		25%			2.5%	
	2403.19.90		Other	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%			2.5%	
	2403.91	<u> -</u>	Other: "Homogenized" or "reconstituted" tobacco:		<u> </u>				<u> </u>	1				1										$\!$
	2403.91 2403.91.10		"Homogenized" or "reconstituted" tobacco : Pipe tobacco	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.680/= per kg		2.5%	

					ICL/					Prefe	rentia	l Duty	,					P/	AL	_	Excise	Surcharge on		s.
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	Cess	(S.P.D)	Customs Duty	SSCL	c
																								I
	2403.91.90		Other	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%			2.5%	
	2402.00.40		Other:													2550/							 	
	2403.99.10		Pipe tobacco	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.680/= per kg		2.5%	
	2403.99.90		Other	kg												255% or Rs.4100/= per kg gross weight	18%	10.0%		25%			2.5%	
24.04			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.																					
																								T
		-	Products intended for inhalation without combustion:																					
	2404.11		Containing tobacco or reconstituted tobacco	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.680/= per kg		2.5%	
	2404.12		Other, containing nicotine	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25	Rs.680/= per kg		2.5%	
	2404.19		Other	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.680/= per kg		2.5%	
	2424.24	-	Other:	ļ.,											212 501									1
	2404.91		For oral application	kg											212.5% or Rs.3417/= per kg gross weight	255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.680/= per kg		2.5%	
	2404.92		For transdermal application	kg												weight 255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.680/= per kg		2.5%	
	2404.99		Other	kg												weight 255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.680/= per kg		2.5%	
				1												vve:tui ii								T