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 o r 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.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C	L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG						
24.01			**Unmanufactured tobacco; tobacco refuse.**																						
	2401.10.00	-	Tobacco, not stemmed/stripped	kg												90% or Rs.425/= per kg	18%	Ex		25%			2.5%		
	2401.20.00	-	Tobacco, partly or wholly stemmed/stripped	kg												90% or Rs.425/= per kg	18%	Ex		25%			2.5%		
	2401.30.00	-	Tobacco refuse	kg												90% or Rs.425/= per kg	18%	Ex		25%			2.5%		
24.02			**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.**																						
	2402.10.00	-	Cigars, cheroots and cigarillos, containing tobacco	kg												Rs.4000/= per kg net weight	18%	Ex		Rs.4,000/= per kg net weight	Rs.9,120/- per kg (net weight)		2.5%		

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG						
		-	Cigarettes containing tobacco :																						
	2402.20.10	---	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%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	S C	L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG						
	2402.90	-	Other	kg																			2.5%		
	2402.90.10	---	Cigarettes containing 100% Sri Lankan (Ceylon) type Cinnamon	kg												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%		
		-	Other :																						
	2403.91	--	"Homogenized" or "reconstituted" tobacco :																						
	2403.91.10	---	Pipe tobacco	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.680/= per kg		2.5%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess	Excise (S.P.D)	Surcharge on Customs Duty	SSCL	SC	L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG						
	2403.91.90	---	Other	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%			2.5%		
		--	Other :																						
	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.**																						
		-	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%		
		-	Other:																						
	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												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.680/= per kg		2.5%		
	2404.99	--	Other	kg												255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.680/= per kg		2.5%		