

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.

| 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% | |

| 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 | | |
|--------|------------|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|----|--|-----|-----|----|------|---|------------------------------------|------|--------|------|--|
| | | | | | 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 Hdq | 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 | | | | | |
| | 2403.91.90 | --- Other | kg | | | | | | | | | | | | 255% or Rs.4100/= per kg gross weight | 18% | Ex | | 25% | | | 2.5% | |
| | 2403.99.10 | -- Other : --- 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% | |