

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.9,660/- 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.19,350/ = 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.50,150/ = 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.71,450/ = 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. 81,000/= per 1000 cigarettes				2.5%		
	2402.20.60	--- Cigarettes, each exceeding 84 mm in length	kg												20%	18%	Ex		160%	Rs.90,050/ = per 1000 cigarettes				2.5%		

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					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.720/= 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.720/= per kg	2.5%

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					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.720/= 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.720/= per kg			2.5%		
	2404.12	-- Other, containing nicotine	kg													255% or Rs.4100/= per kg gross weight	18%	Ex		25	Rs.720/= per kg			2.5%		
	2404.19	-- Other	kg													255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.720/= 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.720/= per kg			2.5%		
	2404.92	-- For transdermal application	kg													255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.720/= per kg			2.5%		
	2404.99	-- Other	kg													255% or Rs.4100/= per kg gross weight	18%	Ex		25%	Rs.720/= per kg			2.5%		