

## CHAPTER 24

### TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

#### **Note.**

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.

HEADING	BZ	DESCRIPTION OF GOODS	MFN	CARICOM	EPA	GUAT	SAL	UNIT(S)
<b>24.01</b>		<b>Unmanufactured tobacco; tobacco refuse.</b>						
2401.10.00	00	Tobacco, not stemmed/stripped	5%	0%	4%	5%		lb
2401.20.00	00	Tobacco, partly or wholly stemmed/stripped	5%	0%	4%	5%		lb
2401.30.00	00	Tobacco refuse	5%	0%	4%	5%		lb
<b>24.02</b>		<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>						
2402.10.00	00	Cigars, cheroots and cigarillos, containing tobacco	\$26.67/lb	0%	\$26.67/lb	\$26.67/lb		lb
2402.20.00	00	Cigarettes containing tobacco	\$34.40/lb	0%	\$34.40/lb	\$34.40/lb		lb
2402.90.00	00	Other	\$20.00/lb	0%	\$20.00/lb	\$20.00/lb		lb
<b>24.03</b>		<b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences.</b>						
		Smoking tobacco, whether or not containing tobacco substitutes in any proportion						
2403.11.00	00	Water pipe tobacco specified in Subheading Note 1 to this Chapter	\$20.00/lb	0%	\$20.00/lb	\$20.00/lb		lb
2403.19.00	00	Other	\$20.00/lb	0%	\$20.00/lb	\$20.00/lb		lb
		Other:						
2403.91.00	00	“Homogenised” or “reconstituted” tobacco	\$20.00/lb	0%	\$20.00/lb	\$20.00/lb		lb
		Other:						
2403.99.10	00	Snuff	\$24.80/lb	0%	\$24.80/lb	\$24.80/lb		lb
2403.99.90	00	Other	\$20.00/lb	0%	\$20.00/lb	\$20.00/lb		lb