

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.

HEADING	BZ	DESCRIPTION OF GOODS	MFN	CARICOM	EU/ UK	GUAT	TW/ ROC	UNIT(S)
24.01		Unmanufactured tobacco; tobacco refuse.						
2401.10.00	00	-Tobacco, not stemmed/stripped	5%	0%	0%	5%	5%	lb
2401.20.00	00	-Tobacco, partly or wholly stemmed/stripped	5%	0%	0%	5%	5%	lb
2401.30.00	00	-Tobacco refuse	5%	0%	0%	5%	5%	lb
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes						
2402.10.00	00	-Cigars, cheroots and cigarillos, containing tobacco	\$26.67/lb	0%	\$26.67/lb	\$26.67/lb	\$26.67/lb	lb
2402.20.00	00	-Cigarettes containing tobacco	\$34.40/lb	0%	\$34.40/lb	\$34.40/lb	\$34.40/lb	lb
2402.90.00	00	-Other	\$20.00/lb	0%	\$20.00/lb	\$20.00/lb	\$20.00/lb	lb
24.03		Other manufactured tobacco and manufactured tobacco substitutes "homogenize" or "reconstituted" tobacco; tobacco extracts essences.						
		-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	\$20.00/lb	lb
2403.19.00	00	--Other	\$20.00/lb	0%	\$20.00/lb	\$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	\$20.00/lb	lb
		--Other:						
2403.99.10	00	---Snuff	\$24.80/lb	0%	\$24.80/lb	\$24.80/lb	\$24.80/lb	lb
2403.99.90	00	---Other	\$20.00/lb	0%	\$20.00/lb	\$20.00/lb	\$20.00/lb	lb

HEADING	BZ	DESCRIPTION OF GOODS	MFN	CARICOM	EU/ UK	GUAT	TW/ ROC	UNIT(S)
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:						
2404.11.00	00	--Containing tobacco or reconstituted tobacco	15%	0%	15%	15%	15%	lb
2404.12.00	00	--Other, containing nicotine	15%	0%	15%	15%	15%	lb
2404.19.00	00	--Other	15%	0%	15%	15%	15%	lb
		-Other:						
2404.91.00	00	--For oral application	15%	0%	15%	15%	15%	lb
2404.92.00	00	--For transdermal application	15%	0%	15%	15%	15%	lb
2404.99.00	00	--Other	15%	0%	15%	15%	15%	lb