

CHAPTER 24

Tobacco and manufactured tobacco substitutes

- 2401 Unmanufactured tobacco; tobacco refuse
 - 2402 Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
 - 2403 Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences
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Note.

- 1.- This Chapter does not cover medicinal cigarettes (Chapter 30).

★ **Subheading Note.**

- ★ 1.- For the purposes of 2403.11.00, "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.

Additional Note.

- 1.- "Bidis", "beedees", "beedies", or the like, which are made of roughly cut tobacco or from tobacco tailings, stalk or refuse and packaged in stick form, are to be classified in 2402.20.