

CHAPTER 24**TOBACCO AND MANUFACTURED
TOBACCO SUBSTITUTES****ANNO
TION****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. **A/S. 0038**

ADDITIONAL NOTES:

1. For the purpose of subheading Nos. 2402.10 and 2402.90 all rolls of tobacco wrapped in paper or in other substances (excluding tobacco) shall be classified as cigarettes.
2. For the purpose of subheading No. 2403.10 "cigarette tobacco" means:
 - (a). Any tobacco cut into strips less than 1 mm in width;
 - (b). Any cut tobacco described or offered for sale as tobacco for making into cigarettes; or
 - (c). A mixture of any cut tobacco with tobacco as defined in paragraph (a) or (b) of this Note.
3. For the purpose of subheading No. 2403.10 "pipe tobacco" means:
 - (a). Any tobacco cut into strips of 1 mm in width or more;
 - (b). Any tobacco described or offered for sale as tobacco for smoking in a pipe;
 - (c). A mixture of any tobacco (excluding cigarette tobacco as defined in Note 2) with tobacco as defined in paragraph (a) or of this Note; or
 - (d). Any tobacco as defined in paragraph (a), (b) or (c) of this Note in the form of cake, plug or stick tobacco, but not rolls tobacco.

HEADING	SUB-HEADING	CD	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
24.01			Unmanufactured tobacco; tobacco refuse:						
	2401.10	2	- Tobacco, not stemmed or stripped	kg	860c/kg less 85% with a maximum of 44%	free	free	860c/kg less 85% with a maximum of 44%	A/S. 0038
	2401..20	7	- Tobacco, partly or wholly stemmed or stripped	kg	15% or 860c/kg less 85%	free	free	15% or 860c/kg less 85%	A/S. 0038
	2401.30	1	- Tobacco refuse	kg	77c/kg	free	free	77c/kg	A/S. 0038
24.02			Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes :						
	2402.10		- Cigars, cheroots and cigarillos, containing tobacco:						
	.10	3	-- Imported from Switzerland	kg	110c/kg net	free	free	41,8c/kg net	A/S. 0038
	.90	1	-- Other	kg	110c/kg net	free	free	110c/kg net	A/S. 0038
	2402.20	0	- Cigarettes containing tobacco:						
	.10	8	-- Imported from Switzerland	kg	45%	free	free	17,1%	A/S. 0038
	.90	6	-- Other	kg	45%	free	free	45%	A/S. 0038
	2402.90	2	- Other :						
	.10	9	Deleted with effect from 26.01.2011						A/S.0025
	.90	8	Deleted with effect from 26.01.2011						A/S.0025
	2402.90.1		-- Cigars, cheroots and cigarillos of tobacco substitutes :						A/S.0025
	.12	6	--- Imported from Switzerland	kg	45%	free	free	17,1%	A/S. 0038
	.14	2	--- Other	kg	45%	free	free	45%	A/S. 0038
	2402.90.2		-- Cigarettes of tobacco substitutes:						A/S.0025
	.22	3	--- Imported from Switzerland	kg	45%	free	free	17,1%	A/S. 0038
.24	8	--- Other	kg	45%	free	free	45%	A/S. 0038	
24.03			Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences :						
	2403.10		Deleted with effect from 28.02.2012						A/S. 0038
	2403.1		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :						
	2403.11	6	-- Water pipe tobacco specified in subheading Note 1 to this Chapter	kg	45%	free	free	45%	A/S. 0038
	2403.19		-- Other :						
	.10	4	--- Pipe tobacco, in immediate packings of a content of less than 5kg	kg	45%	free	free	45%	A/S. 0038
	.20	1	--- Other pipe tobacco	kg	45%	free	free	45%	A/S. 0038
.30	9	--- Cigarette tobacco	kg	40%	free	free	40%	A/S. 0038	

