

24.03

24.03 - Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences (+).

- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :

2403.11 - - Water pipe tobacco specified in Subheading Note 1 to this Chapter

2403.19 - - Other

- Other :

2403.91 - - "Homogenised" or "reconstituted" tobacco

2403.99 - - Other

This heading covers :

- (1) **Smoking tobacco, whether or not containing tobacco substitutes in any proportion**, for example, manufactured tobacco for use in pipes or for making cigarettes.
- (2) **Chewing tobacco**, usually highly fermented and liquored.
- (3) **Snuff**, more or less flavoured.
- (4) **Tobacco compressed or liquored for making snuff**.
- (5) **Manufactured tobacco substitutes**, for example, smoking mixtures not containing tobacco. However, products such as cannabis are **excluded (heading 12.11)**.
- (6) "**Homogenised**" or "**reconstituted**" tobacco made by agglomerating finely divided tobacco from tobacco leaves, tobacco refuse or dust, whether or not on a backing (e.g., sheet of cellulose from tobacco stems), generally put up in the form of rectangular sheets or strip. It can be either used in the sheet form (as a wrapper) or shredded/chopped (as a filler).
- (7) **Tobacco extracts and essences**. These are liquids extracted from moist leaves by pressure, or prepared by boiling waste tobacco in water. They are used mainly for the manufacture of insecticides and parasiticides.

The heading **does not cover** :

- (a) Nicotine (the alkaloid extracted from tobacco) (**heading 29.39**).
- (b) Insecticides of **heading 38.08**.

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Subheading Explanatory Note.

Subheading 2403.11

This subheading covers, *inter alia*, products consisting of a mixture of tobacco, molasses or sugar, flavoured with fruit, glycerol, aromatic oils and extracts (e.g., "Meassel" or "Massel"). It also covers products not containing molasses or sugar (e.g., "Tumbak" or "Ajami"). However, the subheading **excludes** tobacco-free products for water pipes (e.g., "Jurak") (**subheading 2403.99**).

A water pipe is also known by other names such as "narguile", "argila", "boury", "gouza", "hookah", "shisha" or "bubble-bubble".