

# Chapter 24

## Tobacco and manufactured tobacco substitutes

### Note.

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

### Explanatory remarks to Chapter 24\*

1. The monopoly of the State Tobacco Company is abrogated.
2. The exemption of the Tobacco Company from Customs Duty and Commercial Benefit Tax is abrogated.
3. The entry of unmanufactured or dried tobacco and waste thereof is subject to the observance of Article 11 of the Plant Protection Law adopted in 1967.
4. Imported cigarettes are liable to a Commercial Benefit Tax of Rls. 35 per each stick.

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\* Section (P) of Note 19 of the 1382 (2003/2004) Budget Law is as follows:  
- The law prohibiting the entry of some non-essential goods passed on 13.09.1995 is not binding on cigarettes. Cigarette shortage in 1382 (2003/2004) may be compensated for through importation.

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>2401</b>	<b>Unmanufactured tobacco; tobacco refuse.</b>			
2401 10 00	- Tobacco, not stemmed/stripped	4	Kg	
2401 20 00	- Tobacco, partly or wholly stemmed/stripped	4	Kg	
2401 30 00	- Tobacco refuse	4	Kg	
<b>2402</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>			
2402 10 00	- Cigars, cheroots and cigarillos, containing tobacco	4	Kg	
2402 20 00	- Cigarettes containing tobacco	4	Kg	
2402 90 00	- Other	4	Kg	
<b>2403</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>			
2403 10 00	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion - Other:	10	Kg	
2403 91 00	-- "Homogenised" or "reconstituted" tobacco	10	Kg	
2403 99 00	-- Other	10	Kg	