

MINISTRY OF FINANCE

ANNEX 3: New Excise Duties for other Tobacco Products

New Excise Duties for other Tobacco Products

HS Code	Description	Excise Duty (per kg)
24.01	Unmanufactured tobacco; tobacco refuse	
2401.10	Tobacco, not stemmed/stripped	
100	• Virginia type, flue-cured	\$150
900	• Other	\$150
24.20	Tobacco, partly or wholly stemmed/stripped	
100	• Tobacco leaf, partly stripped, Virginia-type	\$150
900	• Tobacco leaf, partly stripped, other type	\$150
2401.30 000	Tobacco refuse	\$150
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes	
2402.10 000	Cigars, cheroots & cigarillos, containing tobacco	\$210
2402.20 000	Cigarettes containing tobacco	\$210
2402.90	Others:	
100	• Cigarettes with tobacco substitutes	\$210
900	• Cigars, cheroots & cigarillos with tobacco substitutes	\$210
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.	
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
100	• Packed for retail sale	\$210
910	• Other:	
990	• For the manufacture of cigarettes	\$150
	• Other	\$210
2403.91 000	Other:	
	• "Homogenised" or reconstituted tobacco	\$210
2403.99	• Other:	
100	• Beedies	\$70
200	• Snuff	\$210
810	• Other manufactured tobacco:	
	• Provided that at the time of release from Customs control, the Director-General is satisfied that it is not intended to be used for the manufacture of cigarettes by power operated machinery	\$70
820	• Smokeless tobacco including chewing and sucking tobacco	\$70
890	• Other	\$210
900	• Other	\$210