

**CHAPTER 24**

**Tobacco and manufactured tobacco substitutes**

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- 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).

**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.