

24 Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body

Notes

1. This Chapter does not cover medicinal cigarettes (Chapter 30).
2. Any products classifiable in heading 2404 and any other heading of the Chapter are to be classified in heading 2404.
3. For the purposes of heading 2404, the expression «inhalation without combustion» means inhalation through heated delivery or other means, without combustion.

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.