

## Chapter 24

## Tobacco and manufactured tobacco substitutes

## 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.

HEADING NO	H.S CODE	DESCRIPTION	DUTY RATE	UAE	Bahrain	KSA	Oman	Qatar	Kuwait
<b>24.01</b>		<b>Unmanufactured tobacco; tobacco refuse.</b>							
	24 01 10 00	- Tobacco, not stemmed/stripped	100% ad-valorem with minimum charge of:	DH 20 per Gross Kg	BD 2 per Gross Kg	SR 20 per Gross Kg	OR 2 per Gross Kg	QR 20 per Gross Kg	KD 1,5 per Gross Kg
	24 01 20 00	- Tobacco, partly or wholly stemmed/stripped	100% ad-valorem with minimum charge of:	DH 20 per Gross Kg	BD 2 per Gross Kg	SR 20 per Gross Kg	OR 2 per Gross Kg	QR 20 per Gross Kg	KD 1,5 per Gross Kg
		<b>- Tobacco refuse:</b>							
	24 01 30 10	- - - Tobacco, partly or wholly stemmed/stripped	100% ad-valorem with minimum charge of:	DH 20 per Gross Kg	BD 2 per Gross Kg	SR 20 per Gross Kg	OR 2 per Gross Kg	QR 20 per Gross Kg	KD 1,5 per Gross Kg
	24 01 30 90	- - - Other	100% ad-valorem with minimum charge of:	DH 20 per Gross Kg	BD 2 per Gross Kg	SR 20 per Gross Kg	OR 2 per Gross Kg	QR 20 per Gross Kg	KD 1,5 per Gross Kg
<b>24.02</b>		<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>							
	24 02 10 00	- Cigars, cheroots and cigarillos, containing tobacco	100% ad-valorem with minimum charge of:	DH 150 per Kg in direct package	BD 15 per Kg in direct package	SR 150 per Kg in direct package	OR 15 per Kg in direct package	QR 150 per Kg in direct package	KD 12 per Kg in direct package
	24 02 20 00	- Cigarettes containing tobacco	100% ad-valorem with minimum charge of:	DH 100 per 1000 cigarettes	BD 10 per 1000 cigarettes	SR 100 per 1000 cigarettes	OR 10 per 1000 cigarettes	QR 100 per 1000 cigarettes	KD 8 per 1000 cigarettes
		<b>- Other:</b>							
	24 02 90 10	- - - Cigars of tobacco substitutes ( not containing tobacco or nicotine )	100% ad-valorem with minimum charge of:	DH 150 per Kg in direct package	BD 15 per Kg in direct package	SR 150 per Kg in direct package	OR 15 per Kg in direct package	QR 150 per Kg in direct package	KD 12 per Kg in direct package

HEADING NO	H.S CODE	DESCRIPTION	DUTY RATE	UAE	Bahrain	KSA	Oman	Qatar	Kuwait
	24 02 90 20	- - - Cigarettes of tobacco substitutes ( not containing tobacco or nicotine )	100% ad-valorem with minimum charge of:	DH 100 per 1000 cigarettes	BD 10 per 1000 cigarettes	SR 100 per 1000 cigarettes	OR 10 per 1000 cigarettes	QR 100 per 1000 cigarettes	KD 8 per 1000 cigarettes
<b>24.03</b>		Other manufactured tobacco and manufactured tobacco substitutes; " homogenised " or " reconstituted " tobacco ; tobacco extracts and essences.							
		<b>- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:</b>							
	24 03 11 00	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	100% ad-valorem with minimum charge	DH 6 per Gross Kg	Fils 600 per Gross Kg	SR 6 per Gross Kg	Ps 600 per Gross Kg	QR 6 per Gross Kg	Fils 500 per Gross Kg
		<b>-- Other:</b>							
	24 03 19 10	- - - Chopped or pressed tobacco for smoking (cigarettes)	100% ad-valorem with minimum charge of:	DH 40 per Net Kg	BD 4 per Net Kg	SR 40 per Net Kg	OR 4 per Net Kg	QR 40 per Net Kg	KD 3 per Net Kg
	24 03 19 20	- - - Chopped or pressed tobacco for pipes	100% ad-valorem with minimum charge of:	DH 40 per Net Kg	BD 4 per Net Kg	SR 40 per Net Kg	OR 4 per Net Kg	QR 40 per Net Kg	KD 3 per Net Kg
	24 03 19 30	- - - Chopped or pressed tunbac for retail sale	100% ad-valorem with minimum charge of:	DH 40 per Net Kg	BD 4 per Net Kg	SR 40 per Net Kg	OR 4 per Net Kg	QR 40 per Net Kg	KD 3 per Net Kg
	24 03 19 90	- - - Other	100% ad-valorem with minimum charge of:	DH 40 per Net Kg	BD 4 per Net Kg	SR 40 per Net Kg	OR 4 per Net Kg	QR 40 per Net Kg	KD 3 per Net Kg
		<b>- Other:</b>							
	24 03 91 00	- - " Homogenised " or " reconstituted " tobacco	100% ad-valorem with minimum charge of:	DH 40 per Net Kg	BD 4 per Net Kg	SR 40 per Net Kg	OR 4 per Net Kg	QR 40 per Net Kg	KD 3 per Net Kg
		<b>-- Other:</b>							

HEADING NO	H.S CODE	DESCRIPTION	DUTY RATE	UAE	Bahrain	KSA	Oman	Qatar	Kuwait
	24 03 99 10	- - - Pressed or liquored tobacco for making snuff	100% ad-valorem with minimum charge of:	DH 40 per Net Kg	BD 4 per Net Kg	SR 40 per Net Kg	OR 4 per Net Kg	QR 40 per Net Kg	KD 3 per Net Kg
	24 03 99 20	- - - Chopped or pressed tobacco for chewing	100% ad-valorem with minimum charge of:	DH 40 per Net Kg	BD 4 per Net Kg	SR 40 per Net Kg	OR 4 per Net Kg	QR 40 per Net Kg	KD 3 per Net Kg
	24 03 99 30	- - - Snuff	100% ad-valorem with minimum charge of:	DH 40 per Net Kg	BD 4 per Net Kg	SR 40 per Net Kg	OR 4 per Net Kg	QR 40 per Net Kg	KD 3 per Net Kg
	24 03 99 40	- - - Jirak	100% ad-valorem with minimum charge of:	DH 6 per Gross Kg	Fils 600 per Gross Kg	SR 6 per Gross Kg	Ps 600 per Gross Kg	QR 6 per Gross Kg	Fils 500 per Gross Kg
	24 03 99 50	- - - Tobacco extracts and essences	Value	100%					
	24 03 99 90	- - - Other	100% ad-valorem with minimum charge of:	DH 40 per Net Kg	BD 4 per Net Kg	SR 40 per Net Kg	OR 4 per Net Kg	QR 40 per Net Kg	KD 3 per Net Kg