

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

IV
24-1Note

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

Additional U.S. Notes

1. The term "wrapper tobacco", as used in this chapter, means that quality of leaf tobacco which has the requisite color, texture and burn, and is of sufficient size for cigar wrappers, and the term "filler tobacco" means all other leaf tobacco.
2. The percentage of wrapper tobacco in a bale, box, package or other shipping unit is the ratio of the number of leaves of wrapper tobacco in such unit to the total number of leaves therein. In determining such percentage for classification purposes, the district director of customs shall examine at least 10 hands, and shall count the leaves in at least 2 hands, from each shipping unit designated for examination.
3. The dutiable weight of cigars and cigarettes includes the weight of all materials which are integral parts thereof.
4. Certain samples of tobacco products provided for in this chapter are entitled to duty-free treatment (chapter 98).
5. (a) The aggregate quantity of tobacco entered, or withdrawn from warehouse, for consumption under subheadings 2401.10.63, 2401.20.33, 2401.20.85, 2401.30.33, 2401.30.35, 2401.30.37, 2403.10.60, 2403.91.45 and 2403.99.60 during the period from September 13 in any year to the following September 12, inclusive, shall not exceed the quantities specified below.

Quantity

(metric tons)

Argentina	11,000
Brazil	80,200
Chile	2,750
European Community (aggregate of Austria, Belgium, Denmark, Finland, France, the Federal Republic of Germany, Greece, Ireland, Italy, Luxembourg, the Netherlands, Portugal, Spain, Sweden, and the United Kingdom)	10,000
Guatemala	9,625
Malawi	12,000
Philippines	3,000
Thailand	7,000
Zimbabwe	12,000
Other countries or areas	3,000

- (b) The subheadings enumerated in subdivision (a) of this note shall not include--
 - (i) products of Canada, Israel or Mexico, or
 - (ii) any quantities of tobacco for which duty treatment is claimed under any provision of chapter 98 of this schedule, and no such articles shall be classifiable in such subheadings.
 - (c) The quantitative limitations under this note are subject to regulations as may be issued by the United States Trade Representative or its designated agency.
 - (d) Notwithstanding any other provision of this note, imports of tobacco, other than the product of Canada, Israel or Mexico, shall be eligible for the rates of duty provided in, and shall be classified in, the subheadings specified in paragraph (a) of this note, provided that the articles were (1) exported from the country of origin prior to September 13, 1995, and (2) imported directly from the country of origin into the customs territory of the United States, accompanied by such documentation as may be determined necessary by the Secretary of Treasury. For the purposes of this paragraph, entries of tobacco withdrawn from warehouse for consumption or entries of tobacco from foreign-trade zones shall not be determined to be imported directly from the country of origin into the customs territory of the United States.
 - (e) For purposes of this chapter, imported tobaccos that are used to prepare cigarette tobaccos for marketing to the ultimate consumer to make hand-rolled cigarettes, are considered to be tobacco to be used in products other than cigarettes.
6. For the purposes of this chapter, the term "prepared for marketing to the ultimate consumer in the identical form and package in which imported" means that the product is imported in packaging of such sizes and labeling as to be readily identifiable as being intended for retail sale to the ultimate consumer without any alteration in the form of the product or its packaging.

2401		Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse:				
2401.10		Tobacco, not stemmed/stripped:				
		Containing over 35 percent wrapper tobacco:				
2401.10.21		Wrapper tobacco.....	Free			\$5.02/kg
	20	Connecticut shade.....	kg			
	40	Other.....	kg			
2401.10.29		Other.....	Free			\$5.02/kg
	20	Connecticut shade.....	kg			
	40	Other.....	kg			
		Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:				
		Oriental or Turkish type:				
2401.10.44	00	Cigarette leaf.....	kg.....	Free		77.2¢/kg
2401.10.48	00	Other.....	kg.....	Free		85¢/kg
2401.10.53		Cigar binder and filler.....	Free			85¢/kg
	40	Binder.....	kg			
	50	Filler.....	kg			
		Other:				
		Flue-cured, burley and other light air-cured leaf:				
2401.10.61		To be used in products other than cigarettes.....	24.6¢/kg	Free (A+,CA,E,IL,J)		77.2¢/kg
						11.2¢/kg (MX)
	30	Flue-cured.....	kg			
	60	Burley.....	kg			
	80	Maryland.....	kg			
	90	Other.....	kg			
2401.10.63		Other:				
		Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions.....	24.6¢/kg	Free (A+,E,J)		77.2¢/kg
	30	Flue-cured.....	kg			
	60	Burley.....	kg			
	80	Maryland.....	kg			
	90	Other.....	kg			
2401.10.65		Other.....	350%	Free (CA,IL)		350%
						11.2¢/kg (MX)
	30	Flue-cured.....	kg			
	60	Burley.....	kg			
	80	Maryland.....	kg			
	90	Other.....	kg			
2401.10.95		Other.....	33.7¢/kg	Free (A,CA,E,IL,J,MX)		85¢/kg
	10	Fire-cured Kentucky and Tennessee.....	kg			
	15	Dark-air cured Kentucky and Tennessee.....	kg			
	20	Virginia fire-cured.....	kg			
	25	Virginia sun-cured.....	kg			
	30	Blackfat.....	kg			
	60	Other.....	kg			

2401		Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):				
(con.)						
2401.20		Tobacco, partly or wholly stemmed/stripped:				
		Not threshed or similarly processed:				
2401.20.05	00	Leaf tobacco, the product of two or more countries or dependencies, when mixed or packed together.....	kg.....	\$5.64/kg	Free (A+,CA,E,IL, J)	\$6.45/kg
					\$2.58/kg (MX)	
		Other:				
		Containing over 35 percent wrapper tobacco:				
2401.20.14		Wrapper tobacco.....	kg.....	Free		\$6.45/kg
	20	Connecticut shade.....	kg			
	40	Other.....	kg			
2401.20.18	00	Other.....	kg.....	Free		\$6.45/kg
		Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:				
		Oriental or Turkish type:				
2401.20.23	00	Cigarette leaf.....	kg.....	Free		\$1.21/kg
2401.20.26	00	Other.....	kg.....	Free		\$1.15/kg
2401.20.29		Cigar binder and filler.....	kg.....	Free		\$1.15/kg
	70	Binder.....	kg			
	90	Filler.....	kg			
		Other:				
		Flue-cured, burley and other light air-cured leaf:				
2401.20.31		To be used in products other than cigarettes.....	kg.....	42.1¢/kg	Free (A+,CA,E,IL, J)	\$1.21/kg
					19.2¢/kg (MX)	
	10	Flue-cured.....	kg			
	20	Burley.....	kg			
	30	Maryland.....	kg			
	40	Other.....	kg			
2401.20.33		Other:				
		Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions.....	kg.....	42.1¢/kg	Free (A+,E,J)	\$1.21/kg
	10	Flue-cured.....	kg			
	20	Burley.....	kg			
	30	Maryland.....	kg			
	40	Other.....	kg			
2401.20.35		Other.....	kg.....	350%	Free (CA,IL)	350%
					19.2¢/kg (MX)	
	10	Flue-cured.....	kg			
	20	Burley.....	kg			
	30	Maryland.....	kg			
	40	Other.....	kg			
2401.20.57		Other.....	kg.....	40.9¢/kg	Free (A*,CA,E,IL, J,MX)	\$1.15/kg
	10	Fire-cured Kentucky and Tennessee.....	kg			
	15	Dark-air cured Kentucky and Tennessee.....	kg			
	20	Virginia fire-cured.....	kg			
	25	Virginia sun-cured....	kg			
	30	Blackfat.....	kg			
	40	Other.....	kg			

2401		Unmanufactured tobacco (whether or not threshed				
(con.)		or similarly processed); tobacco refuse (con.):				
2401.20		Tobacco, partly or wholly stemmed/stripped				
(con.)		(con.):				
		Threshed or similarly processed:				
2401.20.60		From cigar leaf.....	Free		77.2¢/kg	
	20	Connecticut shade.....	kg			
	40	Other.....	kg			
		Other:				
2401.20.75	00	Oriental or Turkish type.....	kg.....	Free		\$1.10/kg
		Other:				
2401.20.83		To be used in products other				
		than cigarettes.....	38.6¢/kg	Free (A+,CA,E,IL, J)	\$1.10/kg	
				17.6¢/kg (MX)		
	10	Flue-cured.....	kg			
	20	Burley.....	kg			
	30	Maryland.....	kg			
	35	Fire-cured Kentucky and Tennessee.....	kg			
	40	Dark-air cured Kentucky and Tennessee.....	kg			
	50	Virginia fire-cured ...	kg			
	55	Virginia sun-cured.....	kg			
	60	Blackfat.....	kg			
	90	Other.....	kg			
		Other:				
2401.20.85		Described in additional				
		U.S. note 5 to this				
		chapter and entered				
		pursuant to its				
		provisions.....	38.6¢/kg	Free (A+,E,J)	\$1.10/kg	
	10	Flue-cured.....	kg			
	20	Burley.....	kg			
	30	Maryland.....	kg			
	35	Fire-cured Kentucky and Tennessee.....	kg			
	40	Dark-air cured Ken- tucky and Tennessee....	kg			
	50	Virginia fire-cured ...	kg			
	55	Virginia sun-cured....	kg			
	60	Blackfat.....	kg			
	90	Other.....	kg			
2401.20.87		Other.....	350%	Free (CA,IL)	350%	
				17.6¢/kg (MX)		
	10	Flue-cured.....	kg			
	20	Burley.....	kg			
	30	Maryland.....	kg			
	35	Fire-cured Kentucky and Tennessee.....	kg			
	40	Dark-air cured Ken- tucky and Tennessee....	kg			
	50	Virginia fire-cured ...	kg			
	55	Virginia sun-cured....	kg			
	60	Blackfat.....	kg			
	90	Other.....	kg			

2401		Unmanufactured tobacco (whether or not threshed					
(con.)		or similarly processed); tobacco refuse (con.):					
2401.30		Tobacco refuse:					
		From cigar leaf:					
		Tobacco stems:					
2401.30.03	00	Not cut, not ground and not					
		pulverized.....	kg.....	Free		Free	
2401.30.06	00	Cut, ground or pulverized.....	kg.....	Free		\$1.21/kg	
2401.30.09	00	Other.....	kg.....	Free		77.2¢/kg	
		From Oriental or Turkish type tobacco:					
		Tobacco stems:					
2401.30.13	00	Not cut, not ground and not					
		pulverized.....	kg.....	Free		Free	
2401.30.16	00	Cut, ground or pulverized.....	kg.....	Free		\$1.21/kg	
2401.30.19	00	Other.....	kg.....	Free		77.2¢/kg	
		Other:					
		To be used in products other than					
		cigarettes:					
		Tobacco stems:					
2401.30.23		Not cut, not ground and not					
		pulverized.....		Free		Free	
	10	Flue-cured.....	kg				
	20	Burley.....	kg				
	35	Fire-cured Kentucky and					
		Tennessee.....	kg				
	40	Dark air-cured Kentucky					
		and Tennessee.....	kg				
	50	Virginia fire-cured.....	kg				
	60	Virginia sun-cured.....	kg				
	90	Other.....	kg				
2401.30.25		Cut, ground or pulverized.....		\$1.01/kg		Free (A+,CA,E,IL, J)	\$1.21/kg
						48.4¢/kg (MX)	
	10	Flue-cured.....	kg				
	20	Burley.....	kg				
	35	Fire-cured Kentucky and					
		Tennessee.....	kg				
	40	Dark air-cured Kentucky					
		and Tennessee.....	kg				
	50	Virginia fire-cured.....	kg				
	60	Virginia sun-cured.....	kg				
	90	Other.....	kg				
2401.30.27		Other.....		29.6¢/kg		Free (A+,CA,E,IL, J)	77.2¢/kg
						14.2¢/kg (MX)	
	10	Flue-cured.....	kg				
	20	Burley.....	kg				
	35	Fire-cured Kentucky and					
		Tennessee.....	kg				
	40	Dark air-cured Kentucky					
		and Tennessee.....	kg				
	50	Virginia fire-cured.....	kg				
	60	Virginia sun-cured.....	kg				
	90	Other.....	kg				

2401 (con.)	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):				
2401.30 (con.)	Tobacco refuse (con.):				
	Other (con.):				
	Other:				
	Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions:				
	Tobacco stems:				
2401.30.33	Not cut, not ground and not pulverized.....				
		Free			Free
10	Flue-cured.....	kg			
20	Burley.....	kg			
35	Fire-cured Kentucky and Tennessee.....	kg			
40	Dark air-cured Kentucky and Tennessee.....	kg			
50	Virginia fire-cured....	kg			
60	Virginia sun-cured....	kg			
90	Other.....	kg			
2401.30.35	Cut, ground or pulverized.....				
		\$1.01/kg	Free (A+,E,J)		\$1.21/kg
10	Flue-cured.....	kg			
20	Burley.....	kg			
35	Fire-cured Kentucky and Tennessee.....	kg			
40	Dark air-cured Kentucky and Tennessee.....	kg			
50	Virginia fire-cured....	kg			
60	Virginia sun-cured....	kg			
90	Other.....	kg			
2401.30.37	Other.....				
		29.6¢/kg	Free (A+,E,J)		77.2¢/kg
10	Flue-cured.....	kg			
20	Burley.....	kg			
35	Fire-cured Kentucky and Tennessee.....	kg			
40	Dark air-cured Kentucky and Tennessee.....	kg			
50	Virginia fire-cured.....	kg			
60	Virginia sun-cured.....	kg			
90	Other.....	kg			
2401.30.70	Other.....				
		350%	Free (CA,IL,MX)		350%
10	Flue-cured.....	kg			
20	Burley.....	kg			
35	Fire-cured Kentucky and Tennessee.....	kg			
40	Dark air-cured Kentucky and Tennessee.....	kg			
50	Virginia fire-cured.....	kg			
60	Virginia sun-cured.....	kg			
90	Other.....	kg			

2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:				
2402.10	Cigars, cheroots and cigarillos, containing tobacco:				
2402.10.30	Each valued less than 15¢.....	thousands	\$2.28/kg + 5.7% <u>1</u> /	Free (A+,CA,E,IL, J) <u>1</u> / \$1.684/kg + 4.2% (MX) <u>1</u> /	\$9.92/kg + 25% <u>1</u> /
30	Small cigars, cheroots and cigarillos (weighing not more than 1.36 kg/1000).....	thousandsv kg			
60	Other: ATF statistical classes A through G.....	thousandsv kg			
90	ATF statistical class H.....	thousandsv kg			
2402.10.60 00	Each valued 15¢ or over but less than 23¢.....	thousandsv kg	68¢/kg + 1.7% <u>1</u> /	Free (A+,CA,E,IL, J) <u>1</u> / 50.4¢/kg + 1.2% (MX) <u>1</u> /	\$9.92/kg + 25% <u>1</u> /
2402.10.80 00	Each valued 23¢ or over.....	thousandsv kg	68¢/kg + 1.7% <u>1</u> /	Free (A*,CA,E,IL, J,MX) <u>1</u> / + 25% <u>1</u> /	\$9.92/kg
2402.20	Cigarettes containing tobacco:				
2402.20.10 00	Containing clove.....	thousandsv kg	50.2¢/kg + 1.1% <u>1</u> /	Free (A,CA,E,IL,J, MX) <u>1</u> / + 25% <u>1</u> /	\$9.92/kg
2402.20.80 00	Other: Paper-wrapped.....	thousandsv kg	\$1.26/kg + 2.8% <u>1</u> /	Free (A+,CA,E,IL, J) <u>1</u> / 93.6¢/kg + 2% (MX) <u>1</u> /	\$9.92/kg + 25% <u>1</u> /
2402.20.90 00	Other.....	thousandsv kg	\$1.64/kg + 3.5% <u>1</u> /	Free (A,CA,E,IL,J, MX) <u>1</u> / + 25% <u>1</u> /	\$9.92/kg
2402.90.00 00	Other.....	thousandsv kg	\$1.26/kg + 2.8% <u>1</u> /	Free (A+,CA,E,IL, J) <u>1</u> / 93.6¢/kg + 2% (MX) <u>1</u> /	\$9.92/kg + 25%

1/ Imports under this provision are subject to Federal Excise Tax (26 U.S.C. 5701).

2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:			
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			
2403.10.20	Prepared for marketing to the ultimate consumer in the identical form and package in which imported <u>1</u> /.....			
		33.8¢/kg	Free (A+,CA,E,IL, J)	\$1.21/kg
			15.4¢/kg (MX)	
	20	Pipe tobacco.....	kg	
	40	Other.....	kg	
2403.10.30	Other: To be used in products other than cigarettes.....			
		33.8¢/kg	Free (A+,CA,E,IL, J)	\$1.21/kg
			15.4¢/kg (MX)	
	50	Flue-cured.....	kg	
	60	Burley.....	kg	
	80	Maryland.....	kg	
	90	Other.....	kg	
2403.10.60	Other: Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions.....			
		33.8¢/kg	Free (A+,E,J)	\$1.21/kg
	50	Flue-cured.....	kg	
	60	Burley.....	kg	
	80	Maryland.....	kg	
	90	Other.....	kg	
2403.10.90	Other.....			
		350%	Free (CA,IL)	350%
			15.4¢/kg (MX)	
	50	Flue-cured.....	kg	
	60	Burley.....	kg	
	80	Maryland.....	kg	
	90	Other.....	kg	
2403.91	Other: "Homogenized" or "reconstituted" tobacco:			
2403.91.20	00	Suitable for use as wrapper tobacco.....	kg.....	74¢/kg
			Free (A*,CA,E,IL, J,MX)	\$6.45/kg
2403.91.43	Other: To be used in products other than cigarettes.....			
		23.9¢/kg	Free (A+,CA,E,IL, J)	\$1.10/kg
			17.6¢/kg (MX)	
	50	Flue-cured.....	kg	
	60	Burley.....	kg	
	80	Maryland.....	kg	
	90	Other.....	kg	
2403.91.45	Other: Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions.....			
		23.9¢/kg	Free (A+,E,J)	\$1.10/kg
	50	Flue-cured.....	kg	
	60	Burley.....	kg	
	80	Maryland.....	kg	
	90	Other.....	kg	
2403.91.47	Other.....			
		350%	Free (CA,IL)	350%
			17.6¢/kg (MX)	
	50	Flue-cured.....	kg	
	60	Burley.....	kg	
	80	Maryland.....	kg	
	90	Other.....	kg	

1/ Imports under this provision which include cigarette paper or tubes are subject to Federal Excise Tax (26 U.S.C. 5701).

2403 (con.)	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences (con.):			
2403.99	Other (con.):			
2403.99.20	Other:			
	Prepared for marketing to the ultimate consumer in the identical form and package in which imported.....			
		27¢/kg	Free (A+,CA,E,IL, J)	\$1.21/kg
			15.4¢/kg (MX)	
30	Chewing tobacco 1/.....	kg		
40	Snuff and snuff flours 1/.....	kg		
90	Other.....	kg		
2403.99.30	Other:			
	To be used in products other than cigarettes.....			
		27¢/kg	Free (A+,CA,E,IL, J)	\$1.21/kg
			15.4¢/kg (MX)	
50	Flue-cured.....	kg		
60	Burley.....	kg		
65	Other:			
	Partially manufactured, blended or mixed tobacco.....			
		kg		
70	Other.....			
2403.99.60	Other:			
	Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions.....			
		27¢/kg	Free (A+,E,J)	\$1.21/kg
50	Flue-cured.....	kg		
60	Burley.....	kg		
65	Other:			
	Partially manufactured, blended or mixed tobacco.....			
		kg		
70	Other.....			
2403.99.90	Other.....			
		350%	Free (CA,IL)	350%
			15.4¢/kg (MX)	
50	Flue-cured.....	kg		
60	Burley.....	kg		
65	Other:			
	Partially manufactured, blended or mixed tobacco.....			
		kg		
70	Other.....			
		kg		

1/ Imports under this provision which include cigarette paper or tubes are subject to Federal Excise Tax (26 U.S.C. 5701).