

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

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Note

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 (a) The aggregate quantity of tobacco entered, or withdrawn from warehouse, for consumption under subheadings 2401.10.63, 2401.20.33, 2401.20.85, 2401.30.33, 2401.30.35, 2401.30.37, 2403.10.60, 2403.91.45 and 2403.99.60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	12,000
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	9,250
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.

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- (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.

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
2401	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse:			
2401.10	Tobacco, not stemmed/stripped:			
2401.10.20	Containing over 35 percent wrapper tobacco	Free		\$5.02/kg
	Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:			
2401.10.40	Oriental or Turkish type	Free		85¢/kg
2401.10.53	Cigar binder and filler	Free		85¢/kg
	Other:			
	Flue-cured, burley and other light air-cured leaf:			
2401.10.61	To be used in products other than cigarettes	23.9¢/kg	Free (CA,E,IL,J) 14¢/kg (MX)	77.2¢/kg
	Other:			
2401.10.63	Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions	23.9¢/kg	Free (E,J)	77.2¢/kg
2401.10.65	Other	350%	Free (CA,IL) 14¢/kg (MX)	350%
2401.10.95	Other	32.7¢/kg	Free (CA,E,IL,J, MX)	85¢/kg
2401.20	Tobacco, partly or wholly stemmed/stripped:			
2401.20.05	Not threshed or similarly processed:			
	Leaf tobacco, the product of two or more countries or dependencies, when mixed or packed together	\$5.48/kg	Free (CA,E,IL,J) \$3.225/kg (MX)	\$6.45/kg
	Other:			
2401.20.15	Containing over 35 percent wrapper tobacco	Free		\$6.45/kg
	Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:			
2401.20.24	Oriental or Turkish type	Free		\$1.21/kg
2401.20.29	Cigar binder and filler	Free		\$1.15/kg
	Other:			
	Flue-cured, burley and other light air-cured leaf:			
2401.20.31	To be used in products other than cigarettes	40.9¢/kg	Free (CA,E,IL,J) 24¢/kg (MX)	\$1.21/kg
	Other:			
2401.20.33	Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions	40.9¢/kg	Free (E,J)	\$1.21/kg
2401.20.35	Other	350%	Free (CA,IL) 24¢/kg (MX)	350%
2401.20.57	Other	39.7¢/kg	Free (CA,E,IL, J,MX)	\$1.15/kg
	Threshed or similarly processed:			
2401.20.60	From cigar leaf	Free		77.2¢/kg
	Other:			
2401.20.75	Oriental or Turkish type	Free		\$1.10/kg
	Other:			
2401.20.83	To be used in products other than cigarettes	37.5¢/kg	Free (CA,E,IL,J) 22¢/kg (MX)	\$1.10/kg

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
2401 (con.)	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):			
2401.20 (con.)	Tobacco, partly or wholly stemmed/stripped (con.):			
	Threshed or similarly processed (con.):			
	Other (con.):			
	Other (con.):			
	Other:			
2401.20.85	Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions	37.5¢/kg	Free (E,J)	\$1.10/kg
2401.20.87	Other	350%	Free (CA,IL) 22¢/kg (MX)	350%
2401.30	Tobacco refuse:			
2401.30.05	From cigar leaf	Free		\$1.21/kg
2401.30.15	From Oriental or Turkish type tobacco	Free		Free
	Other:			
	To be used in products other than cigarettes:			
	Tobacco stems:			
2401.30.23	Not cut, not ground and not pulverized	Free		Free
2401.30.25	Cut, ground or pulverized	97¢/kg	Free (CA,E,IL,J) 60.5¢/kg (MX)	\$1.21/kg
2401.30.27	Other	28.4¢/kg	Free (CA,E,IL,J) 17.7¢/kg (MX)	77.2¢/kg
	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
2401.30.35	Cut, ground or pulverized	97¢/kg	Free (E,J)	\$1.21/kg
2401.30.37	Other	28.4¢/kg	Free (E,J)	77.2¢/kg
2401.30.70	Other	350%	Free (CA,IL,MX)	350%
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¢	\$1.89/kg + 4.7%	Free (CA,E,IL,J) \$2.105/kg + 5.2% (MX)	\$9.92/kg + 25%
2402.10.60	Each valued 15¢ or over but less than 23¢	57¢/kg + 1.4%	Free (CA,E,IL,J) 63¢/kg + 1.5% (MX)	\$9.92/kg + 25%
2402.10.80	Each valued 23¢ or over	57¢/kg + 1.4%	Free (CA,E,IL, J,MX)	\$9.92/kg + 25%
2402.20	Cigarettes containing tobacco:			
2402.20.10	Containing clove	41.7¢/kg + 0.9%	Free (CA,E,IL,J, MX)	\$9.92/kg + 25%
	Other:			
2402.20.80	Paper-wrapped	\$1.05/kg + 2.3%	Free (CA,E,IL,J) \$1.17/kg + 2.5% (MX)	\$9.92/kg + 25%
2402.20.90	Other	\$1.50/kg + 3.2%	Free (CA,E,IL,J, MX)	\$9.92/kg + 25%
2402.90.00	Other	\$1.05/kg + 2.3%	Free (CA,E,IL,J) \$1.17/kg + 2.5% (MX)	\$9.92/kg + 25%

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
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	32.8¢/kg	Free (CA,E,IL,J) 19.3¢/kg (MX)	\$1.21/kg
	Other:			
2403.10.30	To be used in products other than cigarettes	32.8¢/kg	Free (CA,E,IL,J) 19.3¢/kg (MX)	\$1.21/kg
	Other:			
2403.10.60	Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions	32.8¢/kg	Free (E,J)	\$1.21/kg
2403.10.90	Other	350%	Free (CA,IL) 19.3¢/kg (MX)	350%
	Other:			
2403.91	"Homogenized" or "reconstituted" tobacco:			
2403.91.20	Suitable for use as wrapper tobacco	62¢/kg	Free (CA,E,IL, J,MX)	\$6.45/kg
	Other:			
2403.91.43	To be used in products other than cigarettes	19.9¢/kg	Free (CA,E,IL,J) 22¢/kg (MX)	\$1.10/kg
	Other:			
2403.91.45	Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions	19.9¢/kg	Free (E,J)	\$1.10/kg
2403.91.47	Other	350%	Free (CA,IL) 22¢/kg (MX)	350%
	Other:			
2403.99	Prepared for marketing to the ultimate consumer in the identical form and package in which imported	24.7¢/kg	Free (CA,E,IL,J) 19.3¢/kg (MX)	\$1.21/kg
2403.99.20				
	Other:			
2403.99.30	To be used in products other than cigarettes	24.7¢/kg	Free (CA,E,IL,J) 19.3¢/kg (MX)	\$1.21/kg
	Other:			
2403.99.60	Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions	24.7¢/kg	Free (E,J)	\$1.21/kg
2403.99.90	Other	350%	Free (CA,IL) 19.3¢/kg (MX)	350%

Tariff Simplification (Inv. 332-388)

Concordance and Change Record

(Changes Indicated with Bold Type)

Chapter 24

Chapter Note Changes:

Add:

Delete:

Modified: Additional U.S. Notes modified as necessary to reflect 2004 tariff rate quota quantities.

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
2401.10.21	2401.10.20	Free	Free
2401.10.29	2401.10.20	Free	Free
2401.10.44	2401.10.40	Free	Free
2401.10.48	2401.10.40	Free	Free
2401.10.53	2401.10.53	Free	Free
2401.10.61	2401.10.61	23.9¢/kg	23.9¢/kg
2401.10.63	2401.10.63	23.9¢/kg	23.9¢/kg
2401.10.65	2401.10.65	350%	350%
2401.10.95	2401.10.95	32.7¢/kg	32.7¢/kg
2401.20.05	2401.20.05	\$5.48/kg	\$5.48/kg
2401.20.14	2401.20.15	Free	Free
2401.20.18	2401.20.15	Free	Free
2401.20.23	2401.20.24	Free	Free
2401.20.26	2401.20.24	Free	Free
2401.20.29	2401.20.29	Free	Free
2401.20.31	2401.20.31	40.9¢/kg	40.9¢/kg
2401.20.33	2401.20.33	40.9¢/kg	40.9¢/kg
2401.20.35	2401.20.35	350%	350%
2401.20.57	2401.20.57	39.7¢/kg	39.7¢/kg
2401.20.60	2401.20.60	Free	Free
2401.20.75	2401.20.75	Free	Free
2401.20.83	2401.20.83	37.5¢/kg	37.5¢/kg
2401.20.85	2401.20.85	37.5¢/kg	37.5¢/kg

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
2401.20.87	2401.20.87	350%	350%
2401.30.03	2401.30.05	Free	Free
2401.30.06	2401.30.05	Free	Free
2401.30.09	2401.30.05	Free	Free
2401.30.13	2401.30.15	Free	Free
2401.30.16	2401.30.15	Free	Free
2401.30.19	2401.30.15	Free	Free
2401.30.23	2401.30.23	Free	Free
2401.30.25	2401.30.25	97¢/kg	97¢/kg
2401.30.27	2401.30.27	28.4¢/kg	28.4¢/kg
2401.30.33	2401.30.33	Free	Free
2401.30.35	2401.30.35	97¢/kg	97¢/kg
2401.30.37	2401.30.37	28.4¢/kg	28.4¢/kg
2401.30.70	2401.30.70	350%	350%
2402.10.30	2402.10.30	\$1.89/kg + 4.7%	\$1.89/kg + 4.7%
2402.10.60	2402.10.60	57¢/kg + 1.4%	57¢/kg + 1.4%
2402.10.80	2402.10.80	57¢/kg + 1.4%	57¢/kg + 1.4%
2402.20.10	2402.20.10	41.7¢/kg + 0.9%	41.7¢/kg + 0.9%
2402.20.80	2402.20.80	\$1.05/kg + 2.3%	\$1.05/kg + 2.3%
2402.20.90	2402.20.90	\$1.50/kg + 3.2%	\$1.50/kg + 3.2%
2402.90.00	2402.90.00	\$1.05/kg + 2.3%	\$1.05/kg + 2.3%
2403.10.20	2403.10.20	32.8¢/kg	32.8¢/kg
2403.10.30	2403.10.30	32.8¢/kg	32.8¢/kg
2403.10.60	2403.10.60	32.8¢/kg	32.8¢/kg
2403.10.90	2403.10.90	350%	350%
2403.91.20	2403.91.20	62¢/kg	62¢/kg

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
2403.91.43	2403.91.43	19.9¢/kg	19.9¢/kg
2403.91.45	2403.91.45	19.9¢/kg	19.9¢/kg
2403.91.47	2403.91.47	350%	350%
2403.99.20	2403.99.20	24.7¢/kg	24.7¢/kg
2403.99.30	2403.99.30	24.7¢/kg	24.7¢/kg
2403.99.60	2403.99.60	24.7¢/kg	24.7¢/kg
2403.99.90	2403.99.90	350%	350%