CHAPTER 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 2403.11.00, 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 flavored with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

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 (a) The aggregate quantity of tobacco entered, or withdrawn from warehouse, for consumption under subheadings 2401.10.63, 2401.20.33, 2401.20.85, 2401.30.33, 2401.30.35, 2401.30.37, 2403.19.60, 2403.91.45 and 2403.99.60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	10,750
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, and Sweden)	9,956
Guatemala	10,000
Malawi	12,000
Philippines	3,000
Thailand	7,000
United Kingdom	44
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

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(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.

Statistical Note

1. For the purposes of statistical reporting number 2403.99.2140, "snuff and snuff flours" means any finely cut, ground, or powdered tobacco that is not intended to be smoked. Any product which has been determined to be "snuff and snuff flours" in rulings by the Alcohol and Tobacco Tax and Trade Bureau, Department of the Treasury, should be reported under this provision. "Snuff and snuff flours" includes a product commonly known as "gutkha" or "gutka", which is typically a combination of areca (betel) nuts, tobacco, and spices. "Gutkha" is consumed orally by placing it between the gum and cheek and sucking and chewing. Imports under statistical reporting number 2403.99.2140 are subject to Federal Excise Tax at the rates set forth in the Internal Revenue Code at 26 U.S.C.§ 5701(e) and must be packaged and labeled in accordance with regulations prescribed under 26 U.S.C. § 5723.

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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			

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
2401 (con.)		Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse: (con.)				
2401.10 (con.)		Tobacco, not stemmed/stripped: (con.)				
		Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco: (con.)				
		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 (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)	77.2¢/kg
	30	Flue-cured	kg			
	60	Burley	kg			
	80	Maryland	kg			
	90	Other	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 (A+, BH, CL, CO, D, E, KR, MA, OM, P, PA, PE, S, SG)	77.2¢/kg
	30	Flue-cured	kg			
	60	Burley	kg			
	80	Maryland	kg			
	90	Other	kg			
2401.10.65		Other	.....	350%	Free (AU, BH, CL, IL, KR, MA, OM, P, PA, PE, S, SG) See 9918.24.10-9918.24.11 (CO)	350%
	30	Flue-cured	kg			
	60	Burley	kg			
	80	Maryland	kg			
	90	Other	kg			
2401.10.95		Other	.....	32.7¢/kg	Free (A, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)	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			

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
2401 (con.)		Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse: (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	$5.48/kg	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)	$6.45/kg
		Other:				
		Containing over 35 percent wrapper tobacco:				
2401.20.14		Wrapper tobacco		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		Free		$1.15/kg
	70	Binder	kg			
	90	Filler	kg			

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
2401 (con.)		Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse: (con.)				
2401.20 (con.)		Tobacco, partly or wholly stemmed/stripped: (con.)				
		Not threshed or similarly processed: (con.)				
		Other: (con.)				
		Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco: (con.)				
		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 (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)	$1.21/kg
	10	Flue-cured	kg			
	20	Burley	kg			
	30	Maryland	kg			
	40	Other	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 (A+, BH, CL, CO, D, E, KR, MA, OM, P, PA, PE, S, SG)	$1.21/kg
	10	Flue-cured	kg			
	20	Burley	kg			
	30	Maryland	kg			
	40	Other	kg			
2401.20.35		Other	.....	350%	Free (AU, BH, CL, IL, KR, MA, OM, P, PA, PE, S, SG) See 9918.24.10-9918.24.11 (CO)	350%
	10	Flue-cured	kg			
	20	Burley	kg			
	30	Maryland	kg			
	40	Other	kg			
2401.20.57		Other	.....	39.7¢/kg	Free (A*, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)	$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			

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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:				
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	.....	37.5¢/kg	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)	$1.10/kg
	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			

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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 (A+, BH, CL, CO, D, E, KR, MA, OM, P, PA, PE, S, SG)	$1.10/kg
	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			
2401.20.87		Other	.....	350%	Free (AU, BH, CL, IL, KR, MA, OM, P, PA, PE, S, SG) See 9918.24.10-9918.24.11 (CO)	350%
	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			

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
2401 (con.)		Unmanufactured tobacco (whether or not threshed 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		97¢/kg	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)	$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			
2401.30.27		Other		28.4¢/kg	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)	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			

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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		97¢/kg	Free (A+, BH, CL, CO, D, E, KR, MA, OM, P, PA, PE, S, SG)	$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		28.4¢/kg	Free (A+, BH, CL, CO, D, E, KR, MA, OM, P, PA, PE, S, SG)	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			

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
2401 (con.)		Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse: (con.)				
2401.30 (con.)		Tobacco refuse: (con.)				
		Other: (con.)				
		Other: (con.)				
2401.30.70		Other	.....	350%	Free (AU, BH, CL, IL, KR, MA, OM, P, PA, PE, S, SG) See 9918.24.10-9918.24.11 (CO)	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			

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
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%[1/]	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)[1/]	$9.92/kg + 25%[1/]
	30	Small cigars, cheroots and cigarillos (weighing not more than 1.36 kg/1000)	thousands kg			
	70	Other	thousands kg			
2402.10.60	00	Each valued 15¢ or over but less than 23¢	thousands. kg	57¢/kg + 1.4%[1/]	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)[1/]	$9.92/kg + 25%[1/]
2402.10.80		Each valued 23¢ or over	.....	57¢/kg + 1.4%[1/]	Free (A, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)[1/]	$9.92/kg + 25%[1/]
	30	Small cigars, cheroots and cigarillos (weighing not more than 1.36 kg/1000)	thousands kg			
	50	Other, each valued 23¢ or more but not more than 76¢	thousands kg			
	80	Other	thousands kg			
2402.20		Cigarettes containing tobacco:				
2402.20.10	00	Containing clove	thousands. kg	41.7¢/kg + 0.9%[1/]	Free (A, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)[1/]	$9.92/kg + 25%[1/]
		Other:				
2402.20.80	00	Paper-wrapped	thousands. kg	$1.05/kg + 2.3%[1/]	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)[1/]	$9.92/kg + 25%[1/]
2402.20.90	00	Other	thousands. kg	$1.50/kg + 3.2%[1/]	Free (A, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)[1/]	$9.92/kg+ 25%[1/]
2402.90.00	00	Other	thousands. kg	$1.05/kg + 2.3%	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)	$9.92/kg + 25%

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
2403		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:				
		Smoking tobacco, whether or not containing tobacco substitutes in any proportion:				
2403.11.00	00	Water pipe tobacco, specified in subheading note 1 to this chapter[1/]	kg	32.8¢/kg	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)	$1.21/kg
2403.19		Other:				
2403.19.20		Prepared for marketing to the ultimate consumer in the identical form and package in which imported[1/]		32.8¢/kg	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)	$1.21/kg
	20	Pipe tobacco	kg			
	50	Roll-your-own tobacco for making cigarettes	kg			
	80	Other	kg			
		Other:				
2403.19.30		To be used in products other than cigarettes		32.8¢/kg	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)	$1.21/kg
	50	Flue-cured	kg			
	60	Burley	kg			
	80	Maryland	kg			
	90	Other	kg			
		Other:				
2403.19.60		Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions		32.8¢/kg	Free (A+, BH, CL, CO, D, E, KR, MA, OM, P, PA, PE, S, SG)	$1.21/kg
	50	Flue-cured	kg			
	60	Burley	kg			
	80	Maryland	kg			
	90	Other	kg			
2403.19.90		Other		350%	Free (AU, BH, CL, IL, KR, MA, OM, P, PA, PE, S, SG) See 9918.24.10-9918.24.11 (CO)	350%
	50	Flue-cured	kg			
	60	Burley	kg			
	80	Maryland	kg			
	90	Other	kg			

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
2403 (con.)		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences: (con.)				
		Other:				
2403.91		"Homogenized" or "reconstituted" tobacco:				
2403.91.20	00	Suitable for use as wrapper tobacco	kg	62¢/kg	Free (A, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)	$6.45/kg
		Other:				
2403.91.43		To be used in products other than cigarettes		19.9¢/kg	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)	$1.10/kg
	50	Flue-cured	kg			
	60	Burley	kg			
	80	Maryland	kg			
	90	Other	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 (A+, BH, CL, CO, D, E, KR, MA, OM, P, PA, PE, S, SG)	$1.10/kg
	50	Flue-cured	kg			
	60	Burley	kg			
	80	Maryland	kg			
	90	Other	kg			
2403.91.47		Other		350%	Free (AU, BH, CL, IL, KR, MA, OM, P, PA, PE, S, SG) See 9918.24.10-9918.24.11 (CO)	350%
	50	Flue-cured	kg			
	60	Burley	kg			
	80	Maryland	kg			
	90	Other	kg			

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
2403 (con.)		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences: (con.)				
		Other: (con.)				
2403.99		Other:				
2403.99.21		Prepared for marketing to the ultimate consumer in the identical form and package in which imported	.....	24.7¢/kg	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)	$1.21/kg
	30	Chewing tobacco[1/]	kg			
	40	Snuff and snuff flours of a kind described in statistical note 1 to this chapter[1/]	kg			
	90	Other	kg			
		Other:				
2403.99.31		To be used in products other than cigarettes	.....	24.7¢/kg	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)	$1.21/kg
	50	Flue-cured	kg			
	60	Burley	kg			
	65	Other: Partially manufactured, blended or mixed tobacco	kg			
	70	Other	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 (A+, BH, CL, CO, D, E, KR, MA, OM, P, PA, PE, S, SG)	$1.21/kg
	50	Flue-cured	kg			
	60	Burley	kg			
	65	Other: Partially manufactured, blended or mixed tobacco	kg			
	70	Other	kg			
2403.99.90		Other	.....	350%	Free (AU, BH, CL, IL, KR, MA, OM, P, PA, PE, S, SG) See 9918.24.10-9918.24.11 (CO)	350%
	50	Flue-cured	kg			
	60	Burley	kg			
	65	Other: Partially manufactured, blended or mixed tobacco	kg			
	70	Other	kg			

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
2404		Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body:				
		Products intended for inhalation without combustion:				
2404.11.00	00	Containing tobacco or reconstituted tobacco	kg	24.7¢/kg	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)	$1.21/kg
2404.12		Other, containing nicotine:				
		Mixtures for personal electric or electronic vaporizing devices:				
2404.12.05		Mixtures containing 5 percent or more by weight of one or more aromatic or modified aromatic substances		6.5%	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	3.7¢/kg + 60%
	10	Disposable electronic cigarettes (e-cigarettes) and similar disposable personal electronic vaporizing devices containing nicotine	kg			
	90	Other	kg			
2404.12.10		Other		5%	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
	10	Disposable electronic cigarettes (e-cigarettes) and similar disposable personal electronic vaporizing devices containing nicotine	kg			
	90	Other	kg			
2404.12.90	00	Other	kg	6.5%	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	3.7¢/kg + 60%

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
2404 (con.)		Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body: (con.)				
		Products intended for inhalation without combustion: (con.)				
2404.19		Other:				
		Mixtures for personal electric or electronic vaporizing devices:				
2404.19.05		Mixtures containing 5 percent or more by weight of one or more aromatic or modified aromatic substances	.....	6.5%	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	3.7¢/kg + 60%
	10	Disposable electronic cigarettes (e-cigarettes) and similar disposable personal electronic vaporizing devices without nicotine	kg			
	90	Other	kg			
2404.19.10		Other	.....	5%	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
	10	Disposable electronic cigarettes (e-cigarettes) and similar disposable personal electronic vaporizing devices without nicotine	kg			
	90	Other	kg			
2404.19.90	00	Other	kg	24.7¢/kg	Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)	$1.21/kg
		Other:				
2404.91.00	00	For oral application	kg	6.4%	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	20%
2404.92.00	00	For transdermal application	kg	5%	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%
2404.99.00	00	Other	kg	5%	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%

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