

# Harmonized Tariff Schedule of the United States Basic Revision 11 (2021)

Annotated for Statistical Reporting Purposes

## CHAPTER 24

### TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

IV  
24-1

#### Note

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

#### 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 (a) The aggregate quantity of tobacco entered, or withdrawn from warehouse, for consumption under subheadings 2401.10.63, 2401.20.33, 2401.20.85, 2401.30.33, 2401.30.35, 2401.30.37, 2403.19.60, 2403.91.45 and 2403.99.60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.

|   | <u>Quantity</u><br><u>(metric</u><br><u>tons)</u> |
|---|---|
| Argentina   | 10,750  |
| Brazil  | 80,200  |
| Chile   | 2,750   |
| European Community (aggregate of Austria,<br>Belgium, Denmark, Finland, France, the<br>Federal Republic of Germany, Greece, Ireland,<br>Italy, Luxembourg, the Netherlands, Portugal,<br>Spain, Sweden, and the United Kingdom) | 10,000  |
| Guatemala   | 10,000  |
| 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.

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## Additional U.S. Notes (con.)

- (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.

## Compiler's Note

The provisions of subchapter II of chapter 99 (Miscellaneous Tariff Bills or MTBs), the provisions of the Generalized System of Preferences (GSP) found in General Note 4 and most product exclusions from the additional tariffs on products of China in subchapter III of chapter 99 expired on December 31, 2020. However, no endnotes or footnotes relating to these provisions have been deleted as of the issue date of this edition.

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| Heading/<br>Subheading | Stat.<br>Suf-<br>fix | Article Description  | Unit<br>of<br>Quantity | 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:   |                        |                    |         |           |
|                        |                      | Containing over 35 percent wrapper tobacco:  |                        |                    |         |           |
| 2401.10.21             |                      | Wrapper tobacco.....   |                        | Free <sup>1/</sup> |         | \$5.02/kg |
|                        | 20                   | Connecticut shade.....   | kg                     |                    |         |           |
|                        | 40                   | Other.....   | kg                     |                    |         |           |
| 2401.10.29             |                      | Other.....   |                        | Free <sup>1/</sup> |         | \$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 <sup>2/</sup> |         | 77.2¢/kg  |
| 2401.10.48             | 00                   | Other.....   | kg.....                | Free <sup>1/</sup> |         | 85¢/kg    |
| 2401.10.53             |                      | Cigar binder and filler.....   |                        | Free <sup>1/</sup> |         | 85¢/kg    |
|                        | 40                   | Binder.....  | kg                     |                    |         |           |
|                        | 50                   | Filler.....  | kg                     |                    |         |           |

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| Heading/<br>Subheading | Stat.<br>Suf-<br>fix | Article Description   | Unit<br>of<br>Quantity | Rates of Duty         |  |          |
|------------------------|----------------------|---|------------------------|-----------------------|--|----------|
|                        |                      |   |                        | 1                     |  | 2        |
|                        |                      |   |                        | General               | Special  |          |
| 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 <sup>U</sup> | 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                     |                       |  |          |
| 2401.10.63             |                      | Other:<br>Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions..... |                        | 23.9¢/kg <sup>U</sup> | 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% <sup>U</sup>     | Free (BH, CL, IL, KR, MA, OM, P, S, SG)<br>46.6% (PE)<br>175% (PA)<br>See 9913.24.05-9913.24.10 (AU)<br>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 <sup>U</sup> | 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                     |                       |  |          |

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| Heading/<br>Subheading | Stat.<br>Suf-<br>fix | Article Description  | Unit<br>of<br>Quantity | Rates of Duty           |   |           |
|------------------------|----------------------|--|------------------------|-------------------------|---|-----------|
|                        |                      |  |                        | 1                       |   | 2         |
|                        |                      |  |                        | General                 | Special   |           |
| 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 <sup>2/</sup> | 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 <sup>2/</sup>      |   | \$6.45/kg |
|                        | 20                   | Connecticut shade.....   | kg                     |                         |   |           |
|                        | 40                   | Other.....   | kg                     |                         |   |           |
| 2401.20.18             | 00                   | Other.....   | kg.....                | Free <sup>2/</sup>      |   | \$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 <sup>2/</sup>      |   | \$1.21/kg |
| 2401.20.26             | 00                   | Other.....   | kg.....                | Free <sup>2/</sup>      |   | \$1.15/kg |
| 2401.20.29             |                      | Cigar binder and filler.....   |                        | Free <sup>2/</sup>      |   | \$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.....  |                        | 40.9¢/kg <sup>2/</sup>  | 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                     |                         |   |           |

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| Heading/<br>Subheading | Stat.<br>Suf-<br>fix | Article Description   | Unit<br>of<br>Quantity | 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.)  |                        |                        |  |           |
|                        |                      | Not threshed or similarly processed: (con.)   |                        |                        |  |           |
|                        |                      | Other: (con.)   |                        |                        |  |           |
|                        |                      | Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco: (con.)       |                        |                        |  |           |
|                        |                      | Other: (con.)   |                        |                        |  |           |
|                        |                      | Flue-cured, burley and other light air-cured leaf: (con.)                                       |                        |                        |  |           |
|                        |                      | Other:  |                        |                        |  |           |
| 2401.20.33             |                      | Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions..... |                        | 40.9¢/kg <sup>2/</sup> | 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% <sup>2/</sup>     | Free (BH, CL, IL, KR, MA, OM, P, S, SG)<br>46.6% (PE)<br>175% (PA)<br>See 9913.24.05-9913.24.10 (AU)<br>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 <sup>2/</sup> | Free (A*, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)<br>1.9¢/kg (AU)  | \$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                     |                        |  |           |

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| Heading/<br>Subheading | Stat.<br>Suf-<br>fix | Article Description   | Unit<br>of<br>Quantity | 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:  |                        |                        |   |           |
| 2401.20.60             |                      | From cigar leaf.....  |                        | Free <sup>2/</sup>     |   | 77.2¢/kg  |
|                        | 20                   | Connecticut shade.....  | kg                     |                        |   |           |
|                        | 40                   | Other.....  | kg                     |                        |   |           |
|                        |                      | Other:  |                        |                        |   |           |
| 2401.20.75             | 00                   | Oriental or Turkish type.....   | kg                     | Free <sup>2/</sup>     |   | \$1.10/kg |
|                        |                      | Other:  |                        |                        |   |           |
| 2401.20.83             |                      | To be used in products other than cigarettes.....   |                        | 37.5¢/kg <sup>2/</sup> | 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                     |                        |   |           |

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| Heading/<br>Subheading | Stat.<br>Suf-<br>fix | Article Description   | Unit<br>of<br>Quantity | 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 <sup>2</sup> | 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% <sup>2</sup>     | Free (BH, CL, IL, KR, MA, OM, P, S, SG)<br>46.6% (PE)<br>175% (PA)<br>See 9913.24.05-9913.24.10 (AU)<br>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                     |                       |  |           |



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| Heading/<br>Subheading | Stat.<br>Suf-<br>fix | Article Description   | Unit<br>of<br>Quantity | Rates of Duty          |   |           |
|------------------------|----------------------|---|------------------------|------------------------|---|-----------|
|                        |                      |   |                        | 1                      |   | 2         |
|                        |                      |   |                        | General                | Special   |           |
| 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 <sup>2/</sup>     |   | Free      |
| 2401.30.06             | 00                   | Cut, ground or pulverized.....  | kg.....                | Free <sup>2/</sup>     |   | \$1.21/kg |
| 2401.30.09             | 00                   | Other.....  | kg.....                | Free <sup>2/</sup>     |   | 77.2¢/kg  |
|                        |                      | From Oriental or Turkish type tobacco:  |                        |                        |   |           |
|                        |                      | Tobacco stems   |                        |                        |   |           |
| 2401.30.13             | 00                   | Not cut, not ground and not pulverized.....   | kg.....                | Free <sup>2/</sup>     |   | Free      |
| 2401.30.16             | 00                   | Cut, ground or pulverized.....  | kg.....                | Free <sup>2/</sup>     |   | \$1.21/kg |
| 2401.30.19             | 00                   | Other.....  | kg.....                | Free <sup>2/</sup>     |   | 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 <sup>2/</sup>     |   | 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 <sup>2/</sup>   | 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 <sup>2/</sup> | Free (A+, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)<br>1.3¢/kg (AU) | 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                     |                        |   |           |

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| Heading/<br>Subheading | Stat.<br>Suf-<br>fix | Article Description   | Unit<br>of<br>Quantity | Rates of Duty          |   |           |
|------------------------|----------------------|---|------------------------|------------------------|---|-----------|
|                        |                      |   |                        | 1                      |   | 2         |
|                        |                      |   |                        | General                | Special   |           |
| 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 <sup>2/</sup>     |   | 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 <sup>2/</sup>   | 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 <sup>2/</sup> | 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                     |                        |   |           |

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24-11

| Heading/<br>Subheading | Stat.<br>Suf-<br>fix | Article Description   | Unit<br>of<br>Quantity | Rates of Duty      |  |      |
|------------------------|----------------------|---|------------------------|--------------------|--|------|
|                        |                      |   |                        | 1                  |  | 2    |
|                        |                      |   |                        | General            | Special  |      |
| 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% <sup>2/</sup> | Free (BH, CL, IL, KR, MA, OM, P, S, SG)<br>46.6% (PE)<br>175% (PA)<br>See 9913.24.05-9913.24.10 (AU)<br>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                     |                    |  |      |

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24-12

| Heading/<br>Subheading | Stat.<br>Suf-<br>fix | Article Description  | Unit<br>of<br>Quantity | Rates of Duty                    |   |                               |
|------------------------|----------------------|--|------------------------|----------------------------------|---|-------------------------------|
|                        |                      |  |                        | 1                                |   | 2                             |
|                        |                      |  |                        | General                          | Special   |                               |
| 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 kg           | \$1.89/kg + 4.7% <sup>3/2/</sup> | Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) <sup>3/</sup> | \$9.92/kg + 25% <sup>3/</sup> |
|                        | 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% <sup>3/2/</sup>    | Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) <sup>3/</sup> | \$9.92/kg + 25% <sup>3/</sup> |
| 2402.10.80             |                      | Each valued 23¢ or over.....   | thousands kg           | 57¢/kg + 1.4% <sup>3/2/</sup>    | Free (A, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) <sup>3/</sup>  | \$9.92/kg + 25% <sup>3/</sup> |
|                        | 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% <sup>3/2/</sup>  | Free (A, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) <sup>3/</sup>  | \$9.92/kg + 25% <sup>3/</sup> |
|                        |                      | Other:   |                        |                                  |   |                               |
| 2402.20.80             | 00                   | Paper-wrapped.....   | thousands kg           | \$1.05/kg + 2.3% <sup>3/2/</sup> | Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) <sup>3/</sup> | \$9.92/kg + 25% <sup>3/</sup> |
| 2402.20.90             | 00                   | Other.....   | thousands kg           | \$1.50/kg + 3.2% <sup>3/2/</sup> | Free (A, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG) <sup>3/</sup>  | \$9.92/kg + 25% <sup>3/</sup> |
| 2402.90.00             | 00                   | Other.....   | thousands kg           | \$1.05/kg + 2.3% <sup>2/</sup>   | Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)               | \$9.92/kg + 25%               |

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24-13

| Heading/<br>Subheading | Stat.<br>Suf-<br>fix | Article Description   | Unit<br>of<br>Quantity | Rates of Duty          |  |           |
|------------------------|----------------------|---|------------------------|------------------------|--|-----------|
|                        |                      |   |                        | 1                      |  | 2         |
|                        |                      |   |                        | General                | Special  |           |
| 2403                   |                      | Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:                                   |                        |                        |  |           |
| 2403.11.00             | 00                   | Smoking tobacco, whether or not containing tobacco substitutes in any proportion:<br>Water pipe tobacco, specified in subheading note 1 to this chapter <sup>3/</sup> ..... | kg.....                | 32.8¢/kg <sup>2/</sup> | Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)  | \$1.21/kg |
| 2403.19<br>2403.19.20  |                      | Other:<br>Prepared for marketing to the ultimate consumer in the identical form and package in which imported <sup>3/</sup> .....   |                        | 32.8¢/kg <sup>2/</sup> | 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                     |                        |  |           |
| 2403.19.30             |                      | Other:<br>To be used in products other than cigarettes.....   |                        | 32.8¢/kg <sup>2/</sup> | 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                     |                        |  |           |
| 2403.19.60             |                      | Other:<br>Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions.....   |                        | 32.8¢/kg <sup>2/</sup> | 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% <sup>2/</sup>     | Free (BH, CL, IL, KR, MA, OM, P, S, SG)<br>46.6% (PE)<br>175% (PA)<br>See 9913.24.05-9913.24.10 (AU)<br>See 9918.24.10-9918.24.11 (CO) | 350%      |
|                        | 50                   | Flue-cured.....   | kg                     |                        |  |           |
|                        | 60                   | Burley.....   | kg                     |                        |  |           |
|                        | 80                   | Maryland.....   | kg                     |                        |  |           |
|                        | 90                   | Other.....  | kg                     |                        |  |           |

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| Heading/<br>Subheading | Stat.<br>Suf-<br>fix | Article Description  | Unit<br>of<br>Quantity | Rates of Duty          |  |           |
|------------------------|----------------------|--|------------------------|------------------------|--|-----------|
|                        |                      |  |                        | 1                      |  | 2         |
|                        |                      |  |                        | General                | Special  |           |
| 2403 (con.)            |                      | Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences: (con.) |                        |                        |  |           |
| 2403.91                |                      | Other:   |                        |                        |  |           |
| 2403.91.20             | 00                   | "Homogenized" or "reconstituted" tobacco:<br>Suitable for use as wrapper tobacco.....  | kg.....                | 62¢/kg <sup>1/</sup>   | Free (A, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)   | \$6.45/kg |
| 2403.91.43             |                      | Other:<br>To be used in products other than<br>cigarettes.....   |                        | 19.9¢/kg <sup>2/</sup> | 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                     |                        |  |           |
| 2403.91.45             |                      | Other:<br>Described in additional U.S. note 5 to this<br>chapter and entered pursuant to its<br>provisions.....                                  |                        | 19.9¢/kg <sup>1/</sup> | 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% <sup>1/</sup>     | Free (BH, CL, IL, KR, MA, OM, P, S, SG)<br>46.6% (PE)<br>175% (PA)<br>See 9913.24.05-<br>9913.24.10 (AU)<br>See 9918.24.10-<br>9918.24.11 (CO) | 350%      |
|                        | 50                   | Flue-cured.....  | kg                     |                        |  |           |
|                        | 60                   | Burley.....  | kg                     |                        |  |           |
|                        | 80                   | Maryland.....  | kg                     |                        |  |           |
|                        | 90                   | Other.....   | kg                     |                        |  |           |

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| Heading/<br>Subheading | Stat.<br>Suf-<br>fix | Article Description  | Unit<br>of<br>Quantity | Rates of Duty          |  |           |
|------------------------|----------------------|--|------------------------|------------------------|--|-----------|
|                        |                      |  |                        | 1                      |  | 2         |
|                        |                      |  |                        | General                | Special  |           |
| 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:<br>Prepared for marketing to the ultimate consumer in the identical form and package in which imported.....                               |                        | 24.7¢/kg <sup>2/</sup> | Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)  | \$1.21/kg |
|                        | 30                   | Chewing tobacco <sup>3/</sup> .....  | kg                     |                        |  |           |
|                        | 40                   | Snuff and snuff flours <sup>3/</sup> .....   | kg                     |                        |  |           |
|                        | 90                   | Other.....   | kg                     |                        |  |           |
| 2403.99.30             |                      | Other:<br>To be used in products other than cigarettes.....  |                        | 24.7¢/kg <sup>2/</sup> | 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:<br>Partially manufactured, blended or mixed tobacco.....  | kg                     |                        |  |           |
|                        | 70                   | Other.....   | kg                     |                        |  |           |
| 2403.99.60             |                      | Other:<br>Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions.....  |                        | 24.7¢/kg <sup>2/</sup> | 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:<br>Partially manufactured, blended or mixed tobacco.....  | kg                     |                        |  |           |
|                        | 70                   | Other.....   | kg                     |                        |  |           |
| 2403.99.90             |                      | Other.....   |                        | 350% <sup>2/</sup>     | Free (BH, CL, IL, KR, MA, OM, P, S, SG)<br>46.6% (PE)<br>175% (PA)<br>See 9913.24.05-9913.24.10 (AU)<br>See 9918.24.10-9918.24.11 (CO) | 350%      |
|                        | 50                   | Flue-cured.....  | kg                     |                        |  |           |
|                        | 60                   | Burley.....  | kg                     |                        |  |           |
|                        | 65                   | Other:<br>Partially manufactured, blended or mixed tobacco.....  | kg                     |                        |  |           |
|                        | 70                   | Other.....   | kg                     |                        |  |           |

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1/ See 9903.88.15.

2/ See 9903.88.03.

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