## Chapter 24 Tobacco and Manufactured Tobacco Substitutes

| Classification code | Rate of Duty | Notes / legal base | Description |
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| **2401** |  |  | **Unmanufactured tobacco; tobacco refuse** |
| **2401 10** |  |  | **- Tobacco, not stemmed/stripped** |
| **2401 10 35** |  |  | - - Light air-cured tobacco |
| **2401 10 35 10** | 18.4% | Clause 8 | - - - Light air-cured Burley type (including Burley hybrids) |
| **2401 10 35 20** | 18.4% MIN 22.0 € / 100 kg/net | Clause 8 | - - - Light air-cured Maryland type |
|  |  |  | - - - Other |
| **2401 10 35 91** | 11.2% MIN 22.0 € / 100 kg/net | Clause 8 | - - - - whether or not cut in regular size, having a custom value of not less than Euro 450 per 100 kg net weight, for use as binder or wrapper for the manufacture of goods falling within subheading 2402 10 00 |
| **2401 10 35 99** | 11.2% MIN 22.0 € / 100 kg/net | Clause 8 | - - - - Other |
| **2401 10 60** | 11.2% MIN 22.0 € / 100 kg/net | Clause 8 | - - Sun-cured Oriental type tobacco |
| **2401 10 70** | 11.2% MIN 22.0 € / 100 kg/net | Clause 8 | - - Dark air-cured tobacco |
| **2401 10 85** |  |  | - - Flue-cured tobacco |
| **2401 10 85 10** | 18.4% MIN 22.0 € / 100 kg/net | Clause 8 | - - - Flue-cured Virginia type |
| **2401 10 85 90** | 11.2% MIN 22.0 € / 100 kg/net | Clause 8 | - - - Other |
| **2401 10 95** |  |  | - - Other |
|  |  |  | - - - Fire-cured tobacco |
|  |  |  | - - - - Kentucky type |
| **2401 10 95 11** | 18.4% MIN 22.0 € / 100 kg/net | Clause 8 | - - - - - whether or not cut in regular size, having a custom value of not less than Euro 450 per 100 kg net weight, for use as binder or wrapper for the manufacture of goods falling within subheading 2402 10 00 |
| **2401 10 95 19** | 18.4% MIN 22.0 € / 100 kg/net | Clause 8 | - - - - - Other |
|  |  |  | - - - - Other |
| **2401 10 95 21** | 18.4% MIN 22.0 € / 100 kg/net | Clause 8 | - - - - - whether or not cut in regular size, having a custom value of not less than Euro 450 per 100 kg net weight, for use as binder or wrapper for the manufacture of goods falling within subheading 2402 10 00 |
| **2401 10 95 29** | 18.4% MIN 22.0 € / 100 kg/net | Clause 8 | - - - - - Other |
|  |  |  | - - - Other tobacco |
| **2401 10 95 91** | 10.0% MIN 22.0 € / 100 kg/net | Clause 8 | - - - - whether or not cut in regular size, having a custom value of not less than Euro 450 per 100 kg net weight, for use as binder or wrapper for the manufacture of goods falling within subheading 2402 10 00 |
| **2401 10 95 99** | 10.0% MIN 22.0 € / 100 kg/net | Clause 8 | - - - - Other |
| **2401 20** |  |  | **- Tobacco, partly or wholly stemmed/stripped** |
| **2401 20 35** |  |  | - - Light air-cured tobacco |
| **2401 20 35 10** | 18.4% MIN 22.0 € / 100 kg/net | Clause 8 | - - - Light air-cured Burley type (including Burley hybrids) |
| **2401 20 35 20** | 18.4% MIN 22.0 € / 100 kg/net | Clause 8 | - - - Light air-cured Maryland type |
|  |  |  | - - - Other |
| **2401 20 35 91** | 11.2% MIN 22.0 € / 100 kg/net | Clause 8 | - - - - whether or not cut in regular size, having a custom value of not less than Euro 450 per 100 kg net weight, for use as binder or wrapper for the manufacture of goods falling within subheading 2402 10 00 |
| **2401 20 35 99** | 11.2% MIN 22.0 € / 100 kg/net | Clause 8 | - - - - Other |
| **2401 20 60** | 11.2% MIN 22.0 € / 100 kg/net | Clause 8 | - - Sun-cured Oriental type tobacco |
| **2401 20 70** | 11.2% MIN 22.0 € / 100 kg/net | Clause 8 | - - Dark air-cured tobacco |
| **2401 20 85** |  |  | - - Flue-cured tobacco |
| **2401 20 85 10** | 18.4% MIN 22.0 € / 100 kg/net | Clause 8 | - - - Flue-cured Virginia type |
| **2401 20 85 90** | 11.2% MIN 22.0 € / 100 kg/net | Clause 8 | - - - Other |
| **2401 20 95** |  |  | - - Other |
|  |  |  | - - - Fire-cured tobacco |
|  |  |  | - - - - Kentucky type |
| **2401 20 95 11** | 18.4% MIN 22.0 € / 100 kg/net | Clause 8 | - - - - - whether or not cut in regular size, having a custom value of not less than Euro 450 per 100 kg net weight, for use as binder or wrapper for the manufacture of goods falling within subheading 2402 10 00 |
| **2401 20 95 19** | 18.4% MIN 22.0 € / 100 kg/net | Clause 8 | - - - - - Other |
|  |  |  | - - - - Other |
| **2401 20 95 21** | 18.4% MIN 22.0 € / 100 kg/net | Clause 8 | - - - - - whether or not cut in regular size, having a custom value of not less than Euro 450 per 100 kg net weight, for use as binder or wrapper for the manufacture of goods falling within subheading 2402 10 00 |
| **2401 20 95 29** | 18.4% MIN 22.0 € / 100 kg/net | Clause 8 | - - - - - Other |
|  |  |  | - - - Other tobacco |
| **2401 20 95 91** | 11.2% MIN 22.0 € / 100 kg/net | Clause 8 | - - - - whether or not cut in regular size, having a custom value of not less than Euro 450 per 100 kg net weight, for use as binder or wrapper for the manufacture of goods falling within subheading 2402 10 00 |
| **2401 20 95 99** | 11.2% MIN 22.0 € / 100 kg/net | Clause 8 | - - - - Other |
| **2401 30 00** | 11.2% MIN 22.0 € / 100 kg/net | Clause 8 | **- Tobacco refuse** |
| **2402** |  |  | **Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes** |
| **2402 10 00** | 26.0% | Clause 8 | **- Cigars, cheroots and cigarillos, containing tobacco** |
| **2402 20** |  |  | **- Cigarettes containing tobacco** |
| **2402 20 10** | 10.0% | Clause 8 | - - Containing cloves |
| **2402 20 90** | 57.6% | Clause 8 | - - Other |
| **2402 90 00** | 57.6% | Clause 8 | **- Other** |
| **2403** |  |  | **Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences** |
|  |  |  | **- Smoking tobacco, whether or not containing tobacco substitutes in any proportion** |
| **2403 11 00** | 74.9% | Clause 8 | - - Water-pipe tobacco specified in subheading note 1 to this chapter |
| **2403 19** | 74.9% | Clause 8 | - - Other |
| **2403 19 10** | 74.9% | Clause 8 | - - - In immediate packings of a net content not exceeding 500 g |
| **2403 19 90** | 74.9% | Clause 8 | - - - Other |
|  |  |  | **- Other** |
| **2403 91 00** | 16.6% | Clause 8 | - - 'Homogenised' or 'reconstituted' tobacco |
| **2403 99** |  |  | - - Other |
| **2403 99 10** | 41.6% | Clause 8 | - - - Chewing tobacco and snuff |
| **2403 99 90** | 16.6% | Clause 8 | - - - Other |