## Chapter 24 Tobacco and Manufactured Tobacco Substitutes

| Commodity code | Duty expression | Notes | Description |
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| **2400** |  |  | **TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES** |
| **2401** |  |  | **Unmanufactured tobacco; tobacco refuse** |
| **2401 10** |  |  | **- Tobacco, not stemmed/stripped** |
| **2401 10 35** |  |  | - - Light air-cured tobacco |
| **2401 10 35 10** | 18.4% MIN 22.000 € / 100 kg MAX 24.000 € / 100 kg |  | - - - Light air-cured Burley type (including Burley hybrids) |
| **2401 10 35 20** | 18.4% MIN 22.000 € / 100 kg MAX 24.000 € / 100 kg |  | - - - Light air-cured Maryland type |
|  |  |  | - - - Other |
| **2401 10 35 91** | 11.2% MIN 22.000 € / 100 kg MAX 56.000 € / 100 kg |  | - - - - 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 22.000 € / 100 kg MAX 56.000 € / 100 kg |  | - - - - Other |
| **2401 10 60 00** | 11.2% MIN 22.000 € / 100 kg MAX 56.000 € / 100 kg |  | - - Sun-cured Oriental type tobacco |
| **2401 10 70** |  |  | - - Dark air-cured tobacco |
| **2401 10 70 10** | 11.2% MIN 22.000 € / 100 kg MAX 56.000 € / 100 kg |  | - - - 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 70 90** |  |  | - - - Other |
| **2401 10 85** |  |  | - - Flue-cured tobacco |
| **2401 10 85 10** | 18.4% MIN 22.000 € / 100 kg MAX 24.000 € / 100 kg |  | - - - Flue-cured Virginia type |
| **2401 10 85 90** | 11.2% MIN 22.000 € / 100 kg MAX 56.000 € / 100 kg |  | - - - Other |
| **2401 10 95** |  |  | - - Other |
|  |  |  | - - - Fire-cured tobacco |
|  |  |  | - - - - Kentucky type |
| **2401 10 95 11** | 18.4% MIN 22.000 € / 100 kg MAX 24.000 € / 100 kg |  | - - - - - 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 22.000 € / 100 kg MAX 24.000 € / 100 kg |  | - - - - - Other |
|  |  |  | - - - - Other |
| **2401 10 95 21** | 18.4% MIN 22.000 € / 100 kg MAX 24.000 € / 100 kg |  | - - - - - 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 22.000 € / 100 kg MAX 24.000 € / 100 kg |  | - - - - - Other |
|  |  |  | - - - Other tobacco |
| **2401 10 95 91** | 10.0% MIN 22.000 € / 100 kg MAX 56.000 € / 100 kg |  | - - - - 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 22.000 € / 100 kg MAX 56.000 € / 100 kg |  | - - - - Other |
| **2401 20** |  |  | **- Tobacco, partly or wholly stemmed/stripped** |
| **2401 20 35** |  |  | - - Light air-cured tobacco |
| **2401 20 35 10** | 18.4% MIN 22.000 € / 100 kg MAX 24.000 € / 100 kg |  | - - - Light air-cured Burley type (including Burley hybrids) |
| **2401 20 35 20** | 18.4% MIN 22.000 € / 100 kg MAX 24.000 € / 100 kg |  | - - - Light air-cured Maryland type |
|  |  |  | - - - Other |
| **2401 20 35 91** | 11.2% MIN 22.000 € / 100 kg MAX 56.000 € / 100 kg |  | - - - - 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 22.000 € / 100 kg MAX 56.000 € / 100 kg |  | - - - - Other |
| **2401 20 60 00** | 11.2% MIN 22.000 € / 100 kg MAX 56.000 € / 100 kg |  | - - Sun-cured Oriental type tobacco |
| **2401 20 70** |  |  | - - Dark air-cured tobacco |
| **2401 20 70 10** | 11.2% MIN 22.000 € / 100 kg MAX 56.000 € / 100 kg |  | - - - 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 70 90** |  |  | - - - Other |
| **2401 20 85** |  |  | - - Flue-cured tobacco |
| **2401 20 85 10** | 18.4% MIN 22.000 € / 100 kg MAX 24.000 € / 100 kg |  | - - - Flue-cured Virginia type |
| **2401 20 85 90** | 11.2% MIN 22.000 € / 100 kg MAX 56.000 € / 100 kg |  | - - - Other |
| **2401 20 95** |  |  | - - Other |
|  |  |  | - - - Fire-cured tobacco |
|  |  |  | - - - - Kentucky type |
| **2401 20 95 11** | 18.4% MIN 22.000 € / 100 kg MAX 24.000 € / 100 kg |  | - - - - - 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 22.000 € / 100 kg MAX 24.000 € / 100 kg |  | - - - - - Other |
|  |  |  | - - - - Other |
| **2401 20 95 21** | 18.4% MIN 22.000 € / 100 kg MAX 24.000 € / 100 kg |  | - - - - - 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 22.000 € / 100 kg MAX 24.000 € / 100 kg |  | - - - - - Other |
|  |  |  | - - - Other tobacco |
| **2401 20 95 91** | 11.2% MIN 22.000 € / 100 kg MAX 56.000 € / 100 kg |  | - - - - 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 22.000 € / 100 kg MAX 56.000 € / 100 kg |  | - - - - Other |
| **2401 30 00 00** | 11.2% MIN 22.000 € / 100 kg MAX 56.000 € / 100 kg |  | **- Tobacco refuse** |
| **2402** |  |  | **Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes** |
| **2402 10 00 00** | 26.0% |  | **- Cigars, cheroots and cigarillos, containing tobacco** |
| **2402 20** |  |  | **- Cigarettes containing tobacco** |
| **2402 20 10 00** | 10.0% |  | - - Containing cloves |
| **2402 20 90 00** | 57.6% |  | - - Other |
| **2402 90 00 00** | 57.6% |  | **- 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 00** | 74.9% |  | - - Water-pipe tobacco specified in subheading note 1 to this chapter |
| **2403 19** |  |  | - - Other |
| **2403 19 10 00** | 74.9% |  | - - - In immediate packings of a net content not exceeding 500 g |
| **2403 19 90 00** |  |  | - - - Other |
|  |  |  | **- Other** |
| **2403 91 00 00** | 16.6% |  | - - 'Homogenised' or 'reconstituted' tobacco |
| **2403 99** |  |  | - - Other |
| **2403 99 10 00** | 41.6% |  | - - - Chewing tobacco and snuff |
| **2403 99 90 00** | 16.6% |  | - - - Other |