#### Harmonized Tariff Schedule of the United States Revision 16 (2025)

Annotated for Statistical Reporting Purposes

#### 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

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#### **Notes**

- 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.
- For the purposes of heading 2404, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.

#### Subheading Note

 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 (a) The aggregate quantity of tobacco entered, or withdrawn from warehouse, for consumption under subheadings 2401.10.63, 2401.20.33, 2401.20.85, 2401.30.33, 2401.30.35, 2401.30.37, 2403.19.60, 2403.91.45 and 2403.99.60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
	<u>(metric</u>
	tons)
	40.750
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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#### Additional U.S. Notes (con.)

- (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.

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	Stat.	Article Description	Unit		Rates of Duty	2
Subheading	Suf- fix	Article Description	of Quantity	General	1 Special	2
401		Unmanufactured tobacco (whether or not threshed or similarly				
2401.10		processed); tobacco refuse: Tobacco, not stemmed/stripped:				
401.10		Containing over 35 percent wrapper tobacco:				
401.10.21		Wrapper tobacco		Free <sup>1/</sup>		\$5.02/kg
	20	Connecticut shade	kg			
	40	Other		47		
401.10.29	20	Other  Connecticut shade		Free"		\$5.02/kg
	20		ľ			
	40	OtherNot containing wrapper tobacco, or not containing over				
		35 percent wrapper tobacco:				
		Oriental or Turkish type:		0/		
401.10.44		Cigarette leaf				77.2¢/kg
401.10.48	00	Other				85¢/kg
401.10.53		Cigar binder and filler		Free <sup>1/</sup>		85¢/kg
	40	Binder	_			
	50	Filler	kg			
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Heading/ Subheading	Stat. Suf-	Article Description	Unit of			
Subneading	fix	Atticle Description	Quantity	General	Special	2
401 (con.)		Unmanufactured tobacco (whether or not threshed or similarly				
401.10		processed); tobacco refuse: (con.)  Tobacco, not stemmed/stripped: (con.)				
con.)		robacco, not stemmed/stripped. (com.)				
		Not containing wrapper tobacco, or not containing over				
		35 percent wrapper tobacco: (con.) Other:				
		Flue-cured, burley and other light air-cured				
		leaf:				
401.10.61		To be used in products other than cigarettes		00.0¢//cm <sup>1/</sup>	Free (A+, AU, BH,	77.2¢/kg
		organ orteo		23.9¢/kg	CL, CO, D, E, IL,	77.Σψ/Ng
					KR, MA, OM, P,	
	30	Flue-cured	ka		PA, PE, S, SG)	
	60	Burley	Ŭ			
	80	Maryland	Ŭ			
	90	Other	_			
	30	Other:	ĸġ			
401.10.63		Described in additional U.S. note 5 to				
		this chapter and entered pursuant to its provisions		00.0+//1/	Free (A+, BH, CL,	77.2¢/kg
		its provisions		23.9¢/kg <sup>—</sup>	CO, D, E, KR, MA,	77.2¢/kg
					OM, P, PA, PE, S,	
	30	Flue-cured	ka		SG)	
	60	Burley	Ŭ			
	80	Maryland	_			
	90	Other	•			
401.10.65	90	Other	0	350% <sup>1/</sup>	Free (AU, BH, CL,	350%
				000 70	IL, KR, MA, OM, P,	
					PE, S, SG) 35% (PA)	
					See 9918.24.10-	
					9918.24.11 (CO)	
	30	Flue-cured	Ŭ			
	60	Burley	_			
	80	Maryland	Ŭ			
401.10.95	90	Other	- C	00.7.4.1/	Free (A, AU, BH, CL,	95 <i>a</i> /kg
401.10.95		Other		32.7¢/kg <sup>1/</sup>	CO, D, E, IL, KR,	οσψ/kg
					MA, OM, P, PA,	
	10	Fire-cured Kentucky and Tennessee	ka		PE, S, SG)	
	15	Dark-air cured Kentucky and	Ng			
	13	Tennessee	kg			
	20	Virginia fire-cured	kg			
	25	Virginia sun-cured	kg			
	30	Blackfat	_			
	60	Other	•			
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	Stat.	Article Description	Unit		Rates of Duty	2
Subheading	Suf- fix	Article Description	of Quantity	General	1 Special	- 2
401 (con.)		Unmanufactured tobacco (whether or not threshed or similarly	-		·	
		processed); tobacco refuse: (con.)				
2401.20		Tobacco, partly or wholly stemmed/stripped:				
401.20.05	00	Not threshed or similarly processed: Leaf tobacco, the product of two or more countries				
401.20.03	00	or dependencies, when mixed or packed				
		together	kg	\$5 48/kg <sup>2/</sup>	Free (A+, AU, BH,	\$6.45/kg
		Ü	Ü	φο. το/πι	CL, CO, D, E, IL,	
					KR, MA, OM, P,	
					PA, PE, S, SG)	
		Other:				
401 00 14		Containing over 35 percent wrapper tobacco:		_ 2/		ΦΟ 4Ε/Ι.σ.
401.20.14	20	Wrapper tobacco		Free		\$6.45/kg
	20	Connecticut shade	J			
404 00 40	40	Other	kg	2/		ΦΟ 45/1
401.20.18	00	Other	кд	Free <sup>2</sup>		\$6.45/kg
		Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:				
		Oriental or Turkish type:				
401.20.23	00	Cigarette leaf	kg	Free <sup>2/</sup>		\$1.21/kg
401.20.26		Other				\$1.15/kg
401.20.26	00	Cigar binder and filler				
401.20.29	70	Binder		Free=		\$1.15/kg
			_			
	90	Filler	kg			
		Other: Flue-cured, burley and other light				
		air-cured leaf:				
401.20.31		To be used in products other than				
		cigarettes		40.9¢/kg <sup>2/</sup>	Free (A+, AU, BH,	\$1.21/kg
					CL, CO, D, E, IL,	
					KR, MA, OM, P,	
	10	Flue-cured	ka		PA, PE, S, SG)	
	20	Burley	0			
		-	•			
	30	Maryland	•			
	40	Other	kg			
					1	

Heading/ Subheading	Stat. Suf-	Article Description	Unit of		Rates of Duty 1	2
oublieading	fix	Attible Description	Quantity	General	Special	
401 (con.)		Unmanufactured tobacco (whether or not threshed or similarly	-		·	
		processed); tobacco refuse: (con.)				
401.20		Tobacco, partly or wholly stemmed/stripped: (con.)				
con.)		Alice I de la companya de la company				
		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:				
401.20.33		Described in additional U.S.				
		note 5 to this chapter and				
		entered pursuant to its				
		provisions		40.9¢/kg <sup>2/</sup>		\$1.21/kg
					CO, D, E, KR, MA,	
					OM, P, PA, PE, S, SG)	
	10	Flue-cured	ka		30)	
			•			
	20	Burley	_			
	30	Maryland	kg			
	40	Other				
401.20.35		Other		350% <sup>2/</sup>	Free (AU, BH, CL,	350%
					IL, KR, MA, OM, P, PE, S, SG)	
					35% (PA)	
					See 9918.24.10-	
					9918.24.11 (CO)	
	10	Flue-cured	kg			
	20	Burley	kg			
	30	Maryland	kg			
	40	Other				
401.20.57	10	Other		39.7¢/kg <sup>2/</sup>	Free (A*, AU, BH,	\$1.15/kg
				σσ. <i>τ</i> φ/πg	CL, CO, D, E, IL,	
					KR, MA, OM, P,	
	40	E'm and Karbalana d			PA, PE, S, SG)	
	10	Fire-cured Kentucky and Tennessee	ka			
			kg			
	15	Dark-air cured Kentucky and	ka			
		Tennessee	_			
	20	Virginia fire-cured	_			
	25	Virginia sun-cured	kg			
	30	Blackfat	kg			
	40	Other	kg			
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	Stat.	A CL D C	Unit		Rates of Duty	
ubheading	Suf- fix	Article Description	of Quantity	General	1 Special	2
101 (con.)	TIX.	Unmanufactured tobacco (whether or not threshed or similarly		General	Оресіаі	<u>†                                      </u>
101 (0011.)		processed); tobacco refuse: (con.)				
401.20		Tobacco, partly or wholly stemmed/stripped: (con.)				
con.)		γ του γ του γ του γ του γ γ του γ γ του γ				
		Threshed or similarly processed:				
401.20.60		From cigar leaf		Free <sup>2/</sup>		77.2¢/kg
	20	Connecticut shade	kg			
	40	Other	ŭ			
	40	Other:	ĸy			
401.20.75	00	Oriental or Turkish type	ka	Eroo <u><sup>2/</sup></u>		\$1.10/kg
				1166		ψσ,
404 00 00		Other:				
401.20.83		To be used in products other than		2/	Fron /A . All Dil	01 10/km
		cigarettes		37.5¢/kg=	Free (A+, AU, BH, CL, CO, D, E, IL,	\$1.10/kg
					KR, MA, OM, P,	
					PA, PE, S, SG)	
	10	Flue-cured	ka		, , . , ,	
	20	Burley	· ·			
		-	ŭ			
	30	Maryland	kg			
	35	Fire-cured Kentucky and				
		Tennessee	kg			
	40	Dark-air cured Kentucky and				
		Tennessee	kg			
	50	Virginia fire-cured	_			
	55	Virginia sun-cured	kg			
	60	Blackfat	kg			
	90	Other	ka			
		G 11 G 1	1.9			
					1	
					1	
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Heading/ Subheading	Stat. Suf-	Article Description	Unit of		Rates of Duty	2
oublieading	fix	Attible Description	Quantity	General	Special	
2401 (con.)		Unmanufactured tobacco (whether or not threshed or similarly				
2404.00		processed); tobacco refuse: (con.)				
2401.20 con.)		Tobacco, partly or wholly stemmed/stripped: (con.)				
00111)		Threshed or similarly processed: (con.)				
		Other: (con.)				
		Other: (con.)				
2401.20.85		Other:  Described in additional U.S. note 5 to				
		this chapter and entered pursuant to				
		its provisions		37.5¢/kg <sup>2/</sup>		\$1.10/kg
					CO, D, E, KR, MA, OM, P, PA, PE, S,	
					SG)	
	10	Flue-cured	kg		,	
	20	Burley	kg			
	30	Maryland	ka			
	35	Fire-cured Kentucky and	3			
	00	Tennessee	kg			
	40	Dark-air cured Kentucky and	J			
		Tennessee	kg			
	50	Virginia fire-cured	kg			
	55	Virginia sun-cured	ka			
	60	Blackfat				
	90	Other	Ü			
2401.20.87	90	Other		350% <sup>2/</sup>	Free (AU, BH, CL,	350%
				350%	IL, KR, MA, OM, P,	00070
					PE, S, SG)	
					35% (PA) See 9918.24.10-	
					9918.24.11 (CO)	
	10	Flue-cured	kg		,	
	20	Burley	kg			
	30	Maryland	kg			
	35	Fire-cured Kentucky and	J			
		Tennessee	kg			
	40	Dark-air cured Kentucky and				
		Tennessee	kg			
	50	Virginia fire-cured	kg			
	55	Virginia sun-cured	kg			
	60	Blackfat				
	90	Other	•			
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Heading/	Stat. Suf-	Article Description	Unit of		Rates of Duty	2
Subheading	fix	Article Description	of Quantity	General	1 Special	<u> </u>
2401 (con.)		Unmanufactured tobacco (whether or not threshed or similarly				
2401.30		processed); tobacco refuse: (con.) Tobacco refuse:				
2101.00		From cigar leaf:				
0404 00 00		Tobacco stems:	l. a	_ 2/		
2401.30.03		Not cut, not ground and not pulverized				Free
2401.30.06		Cut, ground or pulverized				\$1.21/kg
2401.30.09	00	OtherFrom Oriental or Turkish type tobacco:	кд	Free <sup>2</sup>		77.2¢/kg
		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				\$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				
	20	Burley	kg			
	35	Fire-cured Kentucky and				
		Tennessee	kg			
	40	Dark air-cured Kentucky and Tennessee	ka			
	50	Virginia fire-cured				
	60	Virginia ine-cured				
	90	Other				
2401.30.25	90	Cut, ground or pulverized	~	97¢/kg <sup>2/</sup>	Free (A+, AU, BH,	\$1.21/kg
		75		στψπιg	CL, CO, D, E, IL,	
					KR, MA, OM, P, PA, PE, S, SG)	
	10	Flue-cured	kg		1 A, 1 L, 3, 30)	
	20	Burley	kg			
	35	Fire-cured Kentucky and				
		Tennessee	kg			
	40	Dark air-cured Kentucky and				
		Tennessee	3			
	50	Virginia fire-cured				
	60	Virginia sun-cured				
0404 00 07	90	Other	9		Francia All Dil	77.0+//
2401.30.27		Other		28.4¢/kg <sup>2/</sup>	Free (A+, AU, BH, CL, CO, D, E, IL,	77.2¢/kg
					KR, MA, OM, P,	
	10	Flue-cured	ka		PA, PE, S, SG)	
		Burley				
	20 35	-	I -			
		Fire-cured Kentucky and Tennessee	ĸy			
	40	Dark air-cured Kentucky and Tennessee	kg			
	50	Virginia fire-cured				
	60	Virginia sun-cured	_			
	90	Other				
			9			
						l

Heading/ Subheading	Stat. Suf-	Article Description	Unit of	Rates of Duty 2		
Subneading	fix	Article Description	Quantity	General	Special	2
401 (con.)		Unmanufactured tobacco (whether or not threshed or similarly				
404.00		processed); tobacco refuse: (con.)				
401.30 con.)		Tobacco refuse: (con.)				
3011.)		Other: (con.)				
		Other:				
		Described in additional U.S. note 5 to this				
		chapter and entered pursuant to its provisions: Tobacco stems:				
401.30.33		Not cut, not ground and not				
		pulverized		Free <sup>2/</sup>		Free
	10	Flue-cured	kg			
	20	Burley	kg			
	35	Fire-cured Kentucky and	J			
		Tennessee	kg			
	40	Dark air-cured Kentucky and				
		Tennessee	kg			
	50	Virginia fire-cured	kg			
	60	Virginia sun-cured	•			
	90	Other				
401.30.35	00	Cut, ground or pulverized		97¢/kg <sup>2/</sup>	Free (A+, BH, CL,	\$1.21/kg
		. •		σ <i>γ</i> φ/π.g	CO, D, E, KR, MA,	
					OM, P, PA, PE, S,	
	10	Flue-cured	ka		SG)	
			•			
	20	Burley	кд			
	35	Fire-cured Kentucky and Tennessee	ka			
	40		ĸy			
	40	Dark air-cured Kentucky and Tennessee	ka			
	50		•			
		Virginia fire-cured				
	60	Virginia sun-cured	_			
401.30.37	90	Other	-	2/	Francia A DIL OI	77.0+//
401.30.37		Other		28.4¢/kg <sup>2/</sup>	Free (A+, BH, CL, CO, D, E, KR, MA,	77.2¢/kg
					OM, P, PA, PE, S,	
					SG)	
	10	Flue-cured	kg			
	20	Burley	kg			
	35	Fire-cured Kentucky and				
		Tennessee	kg			
	40	Dark air-cured Kentucky and				
		Tennessee	· ·			
	50	Virginia fire-cured	kg			
	60	Virginia sun-cured	kg			
	90	Other	kg			

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Heading/ Subheading	Stat. Suf-	Article Description	Unit of		Rates of Duty 1	2
bneading	fix	Article Description	Quantity	General	Special	
01 (con.)		Unmanufactured tobacco (whether or not threshed or similarly				
01.30		processed); tobacco refuse: (con.) Tobacco refuse: (con.)				
on.)		Tobacco refuse. (con.)				
,		Other: (con.)				
04 00 70		Other: (con.)		2/	Free (ALL DILL CL	350%
01.30.70		Other		350%=	Free (AU, BH, CL, IL, KR, MA, OM, P,	
					PE, S, SG)	
					35% (PA) See 9918.24.10-	
					9918.24.11 (CO)	
	10	Flue-cured	kg		, ,	
	20	Burley	kg			
	35	Fire-cured Kentucky and Tennessee	kg			
	40	Dark air-cured Kentucky and				
		Tennessee	_			
	50	Virginia fire-cured	kg			
	60	Virginia sun-cured	kg			
	90	Other	kg			

Heading/ Subheading	Stat. Suf-	Article Description	Unit of		Rates of Duty	2
Cabilleduling	fix	/ Habit Doodilpater	Quantity	General	Special	
2402		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:			·	
2402.10 2402.10.30		Cigars, cheroots and cigarillos, containing tobacco: Each valued less than 15¢		\$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¢		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		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	9 ,	thousands kg			
	50	Other, each valued 23¢ or more but not more than 76¢	thousands kg			
	80	Other	thousands kg			
2402.20 2402.20.10	00	Cigarettes containing tobacco: 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 -1 25% <sup>3/</sup>
2402.20.80	00	Other: 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,	\$9.92/kg+ 25% <sup>3/</sup>
2402.90.00	00	Other	thousands. kg	\$1.05/kg + 2.3% <sup>2/</sup>	PE, S, SG) <sup>3/</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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Heading/	Stat.	Article Description	Unit		Rates of Duty	2
Subheading	Suf- fix	Article Description	of Quantity	General	1 Special	2
403		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:				
403.11.00	00	Water pipe tobacco, specified in subheading note 1 to				
		this chapter $^{\underline{3'}}$	kg	· 32.8¢/kg <sup>2/</sup>	Free (A+, AU, BH,	\$1.21/kg
					CL, CO, D, E, IL, KR, MA, OM, P,	
					PA, PE, S, SG)	
2403.19		Other:				
2403.19.20		Prepared for marketing to the ultimate consumer in the identical form and package in which				
		imported <sup>3/</sup>		20.0 + //r = <sup>2/</sup>	Free (A+, AU, BH,	\$1.21/kg
		imported		32.8¢/kg-	CL, CO, D, E, IL,	φ1.21/kg
					KR, MA, OM, P,	
			_		PA, PE, S, SG)	
	20	Pipe tobacco	kg			
	50	Roll-your-own tobacco for making	Lan			
		cigarettes	•			
	80	Other	kg			
2403.19.30		Other:  To be used in products other than				
1403.19.30		cigarettes		32 8±/kg <sup>2/</sup>	Free (A+, AU, BH,	\$1.21/kg
		olgarottoo		32.0¢/kg	CL, CO, D, E, IL,	ψ1.21/10
					KR, MA, OM, P,	
		-			PA, PE, S, SG)	
	50	Flue-cured	•			
	60	Burley	•			
	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		20.0 + //r = <sup>2/</sup>	Free (A+, BH, CL,	\$1.21/kg
		μιονιδιοτίδ		32.8¢/kg-	CO, D, E, KR, MA,	
					OM, P, PA, PE, S,	
			_		SG)	
	50	Flue-cured	•			
	60	Burley	kg			
	80	Maryland	kg			
	90	Other	_			
2403.19.90		Other		350% <sup>2/</sup>	Free (AU, BH, CL,	350%
					IL, KR, MA, OM, P,	
					PE, S, SG) 35% (PA)	
					See 9918.24.10-	
					9918.24.11 (CO)	
	50	Flue-cured	kg		, ,	
	60	Burley	kg			
	80	Maryland	_			
	90	Other	_			
	50	Outof	9			
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Heading/ Subheading	Stat. Suf-	Article Description	Unit of		Rates of Duty	2
	fix		Quantity	General	Special	_
403 (con.)		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences: (con.)  Other:				
403.91 403.91.20	00	"Homogenized" or "reconstituted" tobacco: 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:  To be used in products other than cigarettes		19.9¢/kg <sup>2/</sup>	Free (A+, AU, BH, CL, CO, D, E, IL,	\$1.10/kg
					KR, MA, OM, P, PA, PE, S, SG)	
	50	Flue-cured	•			
	60	Burley	_			
	80	Maryland	_			
2403.91.45	90	OtherOther:  Other:  Described in additional U.S. note 5 to this	Ü			
		chapter and entered pursuant to its provisions		19.9¢/kg <sup>1/</sup>	Free (A+, BH, CL, CO, D, E, KR, MA,	\$1.10/kg
					OM, P, PA, PE, S, SG)	
	50	Flue-cured	•			
	60	Burley				
	80	Maryland				
	90	Other	-			
2403.91.47		Other		350% <sup>1/</sup>	Free (AU, BH, CL, IL, KR, MA, OM, P, PE, S, SG) 35% (PA) 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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3	Stat.			Rates of Duty			
Subheading	Suf- fix	Article Description	of Quantity	General	1 Special	2	
2403 (con.)		Other manufactured tobacco and manufactured tobacco			орози.		
		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		0/			
		imported		24.7¢/kg <sup>2</sup>	Free (A+, AU, BH, CL, CO, D, E, IL,	\$1.21/kg	
					KR, MA, OM, P,		
					PA, PE, S, SG)		
	30	Chewing tobacco $\frac{3}{2}$	kg				
ı	40	Snuff and snuff flours of a kind described in					
		statistical note 1 to this chapter $^{3}$	kg				
	90	Other	kg				
0.400.00.04		Other:					
2403.99.31		To be used in products other than cigarettes		24.7¢//ca <sup>2/</sup>	Free (A+, AU, BH,	\$1.21/kg	
		Gigar ottoo		24.7¢/kg	CL, CO, D, E, IL,	ψ1.21/1(g	
					KR, MA, OM, P,		
	ΕO	Flue-cured	1		PA, PE, S, SG)		
	50		ľ				
	60	Burley	kg				
	C.E.	Other:					
	65	Partially manufactured, blended or mixed tobacco	ka				
	70	Other	ľ				
	70	Other:	kg				
2403.99.60		Described in additional U.S. note 5 to this					
		chapter and entered pursuant to its			E /A DIL OI	<b>04 04 /</b>	
		provisions		24.7¢/kg <sup>2</sup>	Free (A+, BH, CL, CO, D, E, KR, MA,	\$1.21/kg	
					OM, P, PA, PE, S,		
					SG)		
	50	Flue-cured	ľ				
	60	Burley	kg				
		Other:					
	65	Partially manufactured, blended	ka				
	70	or mixed tobacco	_				
2403.99.90	70	Other		2500/2/	Free (AU, BH, CL,	350%	
2403.33.30		Oulei		350%-	IL, KR, MA, OM, P,		
					PE, S, SG)		
					35% (PA) See 9918.24.10-		
					9918.24.11 (CO)		
	50	Flue-cured	kg				
	60	Burley	kg				
		Other:					
	65	Partially manufactured, blended					
		or mixed tobacco	_				
	70	Other	kg				
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Heading/ Subheading	Stat. Suf-	Article Description	Unit of		Rates of Duty 1	2
Jabricading	fix	/ Habit Doodilphor/	Quantity	General	Special	
2404	00	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:			Froe (A., All Dil	<b>01</b> 21/kg
2404.11.00	00	Containing tobacco or reconstituted tobacco	kg	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
2404.12 2404.12.05	00	Other, containing nicotine:  Mixtures for personal electric or electronic vaporizing devices:  Mixtures containing 5 percent or more by				
2404.12.00	00	weight of one or more aromatic or modified aromatic substances	kg	6.5% <sup>2/</sup>	Free (A, AU, BH, CL, CO, D, E, IL, JO,	3.7¢/kg + 60%
2404.12.10	00	Other	ka	E0/ <sup>2/</sup>	KR, MA, OM, P, PA, PE, S, SG) Free (A+, AU, BH,	25%
					CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	
2404.12.90	00	Other	kg	6.5% <sup>2/</sup>	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	3.7¢/kg + 60%
2404.19 2404.19.05	00	Other:  Mixtures for personal electric or electronic vaporizing devices:  Mixtures containing 5 percent or more by				
		weight of one or more aromatic or modified aromatic substances	kg	6.5% <sup>2/</sup>	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	3.7¢/kg + 609
2404.19.10	00	Other	kg	5% <sup>2/</sup>	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM,	25%
2404.19.90	00		kg	24.7¢/kg <sup>2/</sup>	P, PA, PE, S, SG) Free (A+, AU, BH, CL, CO, D, E, IL, KR, MA, OM, P, PA, PE, S, SG)	\$1.21/kg
2404.91.00	00	Other: For oral application	kg	6.4% <sup>1/</sup>	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% <sup>2</sup>	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% <sup>2</sup>	Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25%

Endnotes--page 24 - 17

- $\begin{array}{l} \underline{1/} \ See \ 9903.88.15. \\ \underline{2/} \ See \ 9903.88.03. \\ \underline{3/} \ Imports \ under \ this \ provision \ may \ be \ subject \ to \ Federal \ Excise \ Tax \ (26 \ U.S.C. \ 5701). \end{array}$