

Chapter 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

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

Subheading Note.

1. For the purpose of subheading 2403.11, 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 flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
24.01		Unmanufactured tobacco; tobacco refuse.			
2401.10		-Tobacco, not stemmed/stripped			
2401.10.10 00	--	-For use as wrappers in the manufacture of cigars	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	--	-Other:			
2401.10.91 00	---	-Turkish type	KGM	2.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free CPTPT: 2%
2401.10.99 00	---	-Other	KGM	5.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5% CPTPT: 4.5%
2401.20		-Tobacco, partly or wholly stemmed/stripped			
2401.20.10 00	--	-Wrapper tobacco for use in the manufacture of cigars	KGM	8%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free CPTPT: 6.5%
2401.20.90	--	-Other		8%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free CPTPT: 6.5%
	20	---- <i>Virginia, flue-cured</i>	KGM		
	90	---- <i>Other</i>	KGM		
2401.30.00 00		-Tobacco refuse	KGM	6.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5% CPTPT: 5%
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2402.10.00		-Cigars, cheroots and cigarillos, containing tobacco		8%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free CPTPT: 6.5%
	10	---- <i>Hand-rolled cigars</i>	MIL		
	90	---- <i>Other</i>	MIL		
2402.20.00	00	-Cigarettes containing tobacco	MIL	12.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free CPTPT: 10%
2402.90.00	00	-Other	KGM	6.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free GPT: 5% CPTPT: 5%
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.			
		-Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			
2403.11.00	00	--Water pipe tobacco specified in Subheading Note 1 to this Chapter	KGM	4%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free CPTPT: 3%
2403.19.00		--Other		4%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free CPTPT: 3%
		---- <i>Cigarette:</i>			
	21	---- <i>Packaged</i>	NMB		
	22	---- <i>Not packaged</i>	KGM		
		---- <i>Other:</i>			
	91	---- <i>Packaged</i>	NMB		
	92	---- <i>Not packaged</i>	KGM		
		-Other:			
2403.91		--"Homogenized" or "reconstituted" tobacco			
2403.91.10		--Suitable for use as wrapper tobacco		5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free CPTPT: 4%
	10	---- <i>Packaged</i>	NMB		
	20	---- <i>Not packaged</i>	KGM		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2403.91.20	--	Processed leaf tobacco suitable for use as cigar binders		10%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free CPTPT: 8%
	10	-----Packaged	NMB		
	20	-----Not packaged	KGM		
2403.91.90	--	Other		13%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free CPTPT: 10.5%
	10	-----Packaged	NMB		
	20	-----Not packaged	KGM		
2403.99	--	Other			
2403.99.10	--	Snuff		5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free CPTPT: 4%
	10	-----Packaged	NMB		
	20	-----Not packaged	KGM		
2403.99.20 00	--	Manufactured tobacco substitutes not containing tobacco	KGM	9.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free CPTPT: 7.5%
2403.99.90	--	Other		9.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free CPTPT: 7.5%
	10	-----Packaged	NMB		
	20	-----Not packaged	KGM		