

Section IV

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

Note.

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

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: Free
	--	-Other:			
2401.10.91 00	---	-Turkish type	KGM	2.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT: Free
2401.10.99 00	---	-Other	KGM	5.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT: Free GPT: 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: Free
2401.20.90	--	-Other		8%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT: Free
	20	-----Virginia, flue-cured	KGM		
	90	-----Other	KGM		
2401.30.00 00		-Tobacco refuse	KGM	6.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT: Free GPT: 5%
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.10.00		-Cigars, cheroots and cigarillos, containing tobacco		8%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT: Free
	10	-----Hand-rolled cigars	MIL		
	90	-----Other	MIL		
2402.20.00		-Cigarettes containing tobacco		12.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT: Free PAT: 7.5%
	10	-----Of a weight not exceeding 1,361 g per thousand.....	MIL		
	20	-----Of a weight exceeding 1,361 g per thousand.....	MIL		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2402.90.00	00	-Other	KGM	6.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT: Free GPT: 5% PAT: 2%
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: Free
2403.19.00		--Other		4%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT: Free
		----Pipe:			
	11	----Packaged	NMB		
	12	----Not packaged	KGM		
		----Cigarette:			
	21	----Packaged	NMB		
	22	----Not packaged	KGM		
		----Other:			
	91	----Packaged	NMB		
	92	----Not packaged	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: Free
	10	----Packaged	NMB		
	20	----Not packaged	KGM		
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: Free
	10	----Packaged	NMB		
	20	----Not packaged	KGM		
2403.91.90		--Other		13%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT: Free PAT: 7.5%
	10	----Packaged	NMB		
	20	----Not packaged	KGM		
2403.99		--Other			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2403.99.10	--	-Snuff		5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT: Free
	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: Free PAT: 5.5%
2403.99.90	--	-Other		9.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT: Free PAT: 5.5%
		-----Chewing tobacco:			
	11	-----Packaged	NMB		
	12	-----Not packaged	KGM		
		-----Other:			
	91	-----Packaged	NMB		
	92	-----Not packaged	KGM		