

**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).

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>24.01</b>		<b>Unmanufactured tobacco; tobacco refuse.</b>			
<b>2401.10</b>		<b>-Tobacco, not stemmed/stripped</b>			
2401.10.10 00	--	-For use as wrappers in the manufacture of cigars	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
	--	-Other:			
2401.10.91 00	---	-Turkish type	KGM	2.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
2401.10.99	---	-Other		5.5%	CCCT, LDCT, UST, MT, CT, CRT: Free GPT: 5%
10	----	-Bright virginia, flue-cured .....	KGM		
20	----	-Burley .....	KGM		
30	----	-Cigar leaf .....	KGM		
90	----	-Other .....	KGM		
<b>2401.20</b>		<b>-Tobacco, partly or wholly stemmed/stripped</b>			
2401.20.10 00	--	-Wrapper tobacco for use in the manufacture of cigars	KGM	8%	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
2401.20.90	--	-Other		8%	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
10	----	-For use in the manufacture of cigars .....	KGM		
	----	-Other:			
91	----	-Bright virginia, flue-cured .....	KGM		
92	----	-Burley .....	KGM		
93	----	-Cigar leaf .....	KGM		
99	----	-Other .....	KGM		
<b>2401.30.00 00</b>		<b>-Tobacco refuse</b>	KGM	6.5%	CCCT, LDCT, UST, MT, CT, CRT: Free GPT: 5%
<b>24.02</b>		<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>			
<b>2402.10.00</b>		<b>-Cigars, cheroots and cigarillos, containing tobacco</b>		8%	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
10	----	-Hand-rolled cigars .....	MIL		
90	----	-Other .....	MIL		
<b>2402.20.00</b>		<b>-Cigarettes containing tobacco</b>		12.5%	CCCT, LDCT, UST, MT, CT, CRT: Free
10	----	-Of a weight not exceeding 1361 g per thousand .....	MIL		
20	----	-Of a weight exceeding 1361 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: Free GPT: 5%
24.03		<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.</b>			
2403.10.00		<b>-Smoking tobacco, whether or not containing tobacco substitutes in any proportion</b>		4%	CCCT, LDCT, UST, MT, CT, CRT: Free
		-----Pipe:			
	11	-----Packaged .....	NMB		
	12	-----Not packaged .....	KGM		
		-----Cigarette:			
	21	-----Packaged .....	NMB		
	22	-----Not packaged .....	KGM		
		-----Other:			
	91	-----Packaged .....	NMB		
	99	-----Not packaged .....	KGM		
		<b>-Other:</b>			
2403.91		<b>--"Homogenized" or "reconstituted" tobacco</b>			
2403.91.10	--	-Suitable for use as wrapper tobacco		5%	CCCT, LDCT, GPT, UST, MT, CT, CRT: 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: Free
	10	-----Packaged .....	NMB		
	20	-----Not packaged .....	KGM		
2403.91.90	--	-Other		13%	CCCT, LDCT, UST, MT, CT, CRT: Free
	10	-----Packaged .....	NMB		
	20	-----Not packaged .....	KGM		
2403.99		<b>--Other</b>			
2403.99.10	--	-Snuff		5%	CCCT, LDCT, UST, MT, CT, CRT: 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: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2403.99.90	--	-Other		9.5%	CCCT, LDCT, UST, MT, CT, CRT: Free
		-----Chewing tobacco:			
		11 -----Packaged.....	NMB		
		12 -----Not packaged.....	KGM		
		-----Other:			
		91 -----Packaged.....	NMB		
		99 -----Not packaged.....	KGM		