

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
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	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
		-- -Other:			
2401.10.91 00		--- -Turkish type	KGM	2.5%	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
2401.10.99		---- -Other		5.5%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 5%
		10 ---- -Bright virginia, flue-cured	KGM		
		20 ---- -Burley	KGM		
		30 ---- -Cigar leaf	KGM		
		90 ---- -Other	KGM		
2401.20		-Tobacco, partly or wholly stemmed/stripped			
2401.20.10 00		-- -Wrapper tobacco for use in the manufacture of cigars	KGM	8%	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
2401.20.90		-- -Other		8%	UST, CCCT, LDCT, GPT, 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		
2401.30.00 00		-Tobacco refuse	KGM	6.5%	UST, CCCT, LDCT, MT, CT, CRT: 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%	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
		10 ---- -Hand-rolled cigars	MIL		
		90 ---- -Other	MIL		
2402.20.00		-Cigarettes containing tobacco		12.5%	UST, CCCT, LDCT, 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%	UST, CCCT, LDCT, MT, CT, CRT: Free GPT: 5%
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.			
2403.10.00		-Smoking tobacco, whether or not containing tobacco substitutes in any proportion		4%	UST, CCCT, LDCT, MT, CT, CRT: Free
10		-Pipe	KGM		
20		-Cigarette.....	KGM		
90		-Other	KGM		
		-Other:			
2403.91		- "Homogenized" or "reconstituted" tobacco			
2403.91.10	00	-- -Suitable for use as wrapper tobacco	KGM	5%	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
2403.91.20	00	-- -Processed leaf tobacco suitable for use as cigar binders	KGM	10%	UST, CCCT, LDCT, GPT, MT, CT, CRT: Free
2403.91.90	00	-- -Other	KGM	13%	UST, CCCT, LDCT, MT, CT, CRT: Free
2403.99		- -Other			
2403.99.10	00	-- -Snuff	KGM	5%	UST, CCCT, LDCT, MT, CT, CRT: Free
2403.99.20	00	-- -Manufactured tobacco substitutes not containing tobacco	KGM	9.5%	UST, CCCT, LDCT, MT, CT, CRT: Free
2403.99.90		-- -Other		9.5%	UST, CCCT, LDCT, MT, CT, CRT: Free
10		-Chewing tobacco.....	KGM		
90		-Other	KGM		