

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		