

Harmonized Tariff Schedule of the United States (2007) (Prelim. - Eff. 1/1/07)

Annotated for Statistical Reporting Purposes

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

IV
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Note

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

Additional U.S. Notes

1. The term "wrapper tobacco", as used in this chapter, means that quality of leaf tobacco which has the requisite color, texture and burn, and is of sufficient size for cigar wrappers, and the term "filler tobacco" means all other leaf tobacco.
2. The percentage of wrapper tobacco in a bale, box, package or other shipping unit is the ratio of the number of leaves of wrapper tobacco in such unit to the total number of leaves therein. In determining such percentage for classification purposes, the district director of customs shall examine at least 10 hands, and shall count the leaves in at least 2 hands, from each shipping unit designated for examination.
3. The dutiable weight of cigars and cigarettes includes the weight of all materials which are integral parts thereof.
4. Certain samples of tobacco products provided for in this chapter are entitled to duty-free treatment (chapter 98).
5. (a) The aggregate quantity of tobacco entered, or withdrawn from warehouse, for consumption under subheadings 2401.10.63, 2401.20.33, 2401.20.85, 2401.30.33, 2401.30.35, 2401.30.37, 2403.10.60, 2403.91.45 and 2403.99.60 during the period from September 13 in any year to the following September 12, inclusive, shall not exceed the quantities specified below.

Quantity

(metric tons)

Argentina	10,750
Brazil	80,200
Chile	2,750
European Community (aggregate of Austria, Belgium, Denmark, Finland, France, the Federal Republic of Germany, Greece, Ireland, Italy, Luxembourg, the Netherlands, Portugal, Spain, Sweden, and the United Kingdom)	10,000
Guatemala	10,000
Malawi	12,000
Philippines	3,000
Thailand	7,000
Zimbabwe	12,000
Other countries or areas	3,000

- (b) The subheadings enumerated in subdivision (a) of this note shall not include--
 - (i) products of Canada, Israel or Mexico, or
 - (ii) any quantities of tobacco for which duty treatment is claimed under any provision of chapter 98 of this schedule, and no such articles shall be classifiable in such subheadings.
- (c) The quantitative limitations under this note are subject to regulations as may be issued by the United States Trade Representative or its designated agency.
- (d) Notwithstanding any other provision of this note, imports of tobacco, other than the product of Canada, Israel or Mexico, shall be eligible for the rates of duty provided in, and shall be classified in, the subheadings specified in paragraph (a) of this note, provided that the articles were (1) exported from the country of origin prior to September 13, 1995, and (2) imported directly from the country of origin into the customs territory of the United States, accompanied by such documentation as may be determined necessary by the Secretary of Treasury. For the purposes of this paragraph, entries of tobacco withdrawn from warehouse for consumption or entries of tobacco from foreign-trade zones shall not be determined to be imported directly from the country of origin into the customs territory of the United States.

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- (e) For purposes of this chapter, imported tobaccos that are used to prepare cigarette tobaccos for marketing to the ultimate consumer to make hand-rolled cigarettes, are considered to be tobacco to be used in products other than cigarettes.
- 6. For the purposes of this chapter, the term "prepared for marketing to the ultimate consumer in the identical form and package in which imported" means that the product is imported in packaging of such sizes and labeling as to be readily identifiable as being intended for retail sale to the ultimate consumer without any alteration in the form of the product or its packaging.

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Heading/ Subheading	Stat Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
2401		Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse:				
2401.10		Tobacco, not stemmed/stripped:				
		Containing over 35 percent wrapper tobacco:				
2401.10.21		Wrapper tobacco		Free		\$5.02/kg
	20	Connecticut shade	kg			
	40	Other	kg			
2401.10.29		Other		Free		\$5.02/kg
	20	Connecticut shade	kg			
	40	Other	kg			
		Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:				
		Oriental or Turkish type:				
2401.10.44	00	Cigarette leaf	kg	Free		77.2¢/kg
2401.10.48	00	Other	kg	Free		85¢/kg
2401.10.53		Cigar binder and filler		Free		85¢/kg
	40	Binder	kg			
	50	Filler	kg			
		Other:				
		Flue-cured, burley and other light air-cured leaf:				
2401.10.61		To be used in products other than cigarettes		23.9¢/kg	Free (A+,CA,D,E,IL,J,MX,P,SG) 11.9¢/kg (CL) 14.3¢/kg (BH) 16.7¢/kg (AU) 21.5¢/kg (MA)	77.2¢/kg
	30	Flue-cured	kg			
	60	Burley	kg			
	80	Maryland	kg			
	90	Other	kg			
2401.10.63		Other: Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions		23.9¢/kg	Free (A+,BH,CL,D,E,J,MA,P,SG)	77.2¢/kg
	30	Flue-cured	kg			
	60	Burley	kg			
	80	Maryland	kg			
	90	Other	kg			
2401.10.65		Other		350%	Free (CA,IL,MX) 303.3% (P) See 9910.24.05-9910.24.10 (SG) See 9911.24.05, 9911.24.10 (CL) See 9912.24.05-9912.24.10 (MA) See 9913.24.05-9913.24.10 (AU) See 9914.24.05-9914.24.10 (BH)	350%
	30	Flue-cured	kg			
	60	Burley	kg			
	80	Maryland	kg			
	90	Other	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
2401(con.)		Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):				
2401.10 (con.)		Tobacco, not stemmed/stripped (con.):				
		Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco (con.):				
		Other (con.):				
2401.10.95		Other		32.7¢/kg	Free (A,BH,CA, CL,E,IL,J,MA,MX, P,SG) 8.1¢/kg (AU)	85¢/kg
	10	Fire-cured Kentucky and Tennessee . . .	kg			
	15	Dark-air cured Kentucky and Tennessee	kg			
	20	Virginia fire-cured	kg			
	25	Virginia sun-cured	kg			
	30	Blackfat	kg			
	60	Other	kg			

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Heading/ Subheading	Stat Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
2401 (con.)		Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):				
2401.20		Tobacco, partly or wholly stemmed/stripped:				
2401.20.05	00	Not threshed or similarly processed:				
		Leaf tobacco, the product of two or more countries or dependencies, when mixed or packed together	kg	\$5.48/kg	Free (A+,CA,D,E,IL,J,MX,P) \$2.74/kg (CL) \$3.28/kg (SG) \$3.83/kg (AU) \$4.38/kg (MA) \$4.38/kg (BH)	\$6.45/kg
		Other:				
		Containing over 35 percent wrapper tobacco:				
2401.20.14	20	Wrapper tobacco		Free		\$6.45/kg
	40	Connecticut shade	kg			
		Other	kg			
2401.20.18	00	Other	kg	Free		\$6.45/kg
		Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:				
		Oriental or Turkish type:				
2401.20.23	00	Cigarette leaf	kg	Free		\$1.21/kg
2401.20.26	00	Other	kg	Free		\$1.15/kg
2401.20.29		Cigar binder and filler		Free		\$1.15/kg
	70	Binder	kg			
	90	Filler	kg			
		Other:				
		Flue-cured, burley and other light air-cured leaf:				
2401.20.31		To be used in products other than cigarettes		40.9¢/kg	Free (A+,CA,D,E,IL,J,MX,P) 20.4¢/kg (SG) 20.4¢/kg (CL) 28.6¢/kg (AU) 32.7¢/kg (MA) 32.7¢/kg (BH)	\$1.21/kg
	10	Flue-cured	kg			
	20	Burley	kg			
	30	Maryland	kg			
	40	Other	kg			
2401.20.33		Other:				
		Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions		40.9¢/kg	Free (A+,BH,CL,D,E,J,MA,P,SG)	\$1.21/kg
	10	Flue-cured	kg			
	20	Burley	kg			
	30	Maryland	kg			
	40	Other	kg			
2401.20.35		Other		350%	Free (CA,IL,MX) 303.3% (P) See 9910.24.05- 9910.24.10 (SG) See 9911.24.05, 9911.24.10 (CL) See 9912.24.05- 9912.24.10 (MA) See 9913.24.05- 9913.24.10 (AU) See 9914.24.05- 9914.24.10 (BH)	350%
	10	Flue-cured	kg			
	20	Burley	kg			
	30	Maryland	kg			
	40	Other	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
2401 (con.)		Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):				
2401.20 (con.)		Tobacco, partly or wholly stemmed/stripped (con.):				
		Not threshed or similarly processed (con.):				
		Other (con.):				
		Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco (con.):				
		Other (con.):				
2401.20.57		Other		39.7¢/kg	Free (A*,CA,CL,E,IL,J,MA,MX,P,SG) 31.7¢/kg (BH) 33¢/kg (AU)	\$1.15/kg
	10	Fire-cured Kentucky and Tennessee	kg			
	15	Dark-air cured Kentucky and Tennessee	kg			
	20	Virginia fire-cured	kg			
	25	Virginia sun-cured	kg			
	30	Blackfat	kg			
	40	Other	kg			
		Threshed or similarly processed:				
2401.20.60		From cigar leaf		Free		77.2¢/kg
	20	Connecticut shade	kg			
	40	Other	kg			
		Other:				
2401.20.75	00	Oriental or Turkish type	kg	Free		\$1.10/kg
		Other:				
2401.20.83		To be used in products other than cigarettes		37.5¢/kg	Free (A+,CA,D,E,IL,J,MX,P) 18.7¢/kg (,SG) 18.7¢/kg (CL) 22.5¢/kg (BH) 26.2¢/kg (AU) 30¢/kg (MA)	\$1.10/kg
	10	Flue-cured	kg			
	20	Burley	kg			
	30	Maryland	kg			
	35	Fire-cured Kentucky and Tennessee	kg			
	40	Dark-air cured Kentucky and Tennessee	kg			
	50	Virginia fire-cured	kg			
	55	Virginia sun-cured	kg			
	60	Blackfat	kg			
	90	Other	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
2401 (con.)		Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):				
2401.30		Tobacco refuse:				
		From cigar leaf:				
		Tobacco stems:				
2401.30.03	00	Not cut, not ground and not pulverized	kg	Free		Free
2401.30.06	00	Cut, ground or pulverized	kg	Free		\$1.21/kg
2401.30.09	00	Other	kg	Free		77.2¢/kg
		From Oriental or Turkish type tobacco:				
		Tobacco stems:				
2401.30.13	00	Not cut, not ground and not pulverized	kg	Free		Free
2401.30.16	00	Cut, ground or pulverized	kg	Free		\$1.21/kg
2401.30.19	00	Other	kg	Free		77.2¢/kg
		Other:				
		To be used in products other than cigarettes:				
		Tobacco stems:				
2401.30.23		Not cut, not ground and not pulverized		Free		Free
	10	Flue-cured	kg			
	20	Burley	kg			
	35	Fire-cured Kentucky and Tennessee	kg			
	40	Dark air-cured Kentucky and Tennessee	kg			
	50	Virginia fire-cured	kg			
	60	Virginia sun-cured	kg			
	90	Other	kg			
2401.30.25		Cut, ground or pulverized		97¢/kg	Free (A+,AU,BH, CA,D,E,IL,J, MA,MX,P) 58.2¢/kg (SG) 64.6¢/kg (CL)	\$1.21/kg
	10	Flue-cured	kg			
	20	Burley	kg			
	35	Fire-cured Kentucky and Tennessee	kg			
	40	Dark air-cured Kentucky and Tennessee	kg			
	50	Virginia fire-cured	kg			
	60	Virginia sun-cured	kg			
	90	Other	kg			
2401.30.27		Other		28.4¢/kg	Free (A+,CA,D,E, IL,J,MX,P) 14.2¢/kg (SG) 18.9¢/kg (CL) 22.7¢/kg (BH) 23.6¢/kg (AU) 24.6¢/kg (MA)	77.2¢/kg
	10	Flue-cured	kg			
	20	Burley	kg			
	35	Fire-cured Kentucky and Tennessee	kg			
	40	Dark air-cured Kentucky and Tennessee	kg			
	50	Virginia fire-cured	kg			
	60	Virginia sun-cured	kg			
	90	Other	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
2401 (con.)		Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):				
2401.30 (con.)		Tobacco refuse (con.):				
		Other (con.):				
		Other:				
		Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions:				
		Tobacco stems:				
2401.30.33		Not cut, not ground and not pulverized		Free		Free
	10	Flue-cured	kg			
	20	Burley	kg			
	35	Fire-cured Kentucky and Tennessee	kg			
	40	Dark air-cured Kentucky and Tennessee	kg			
	50	Virginia fire-cured	kg			
	60	Virginia sun-cured	kg			
	90	Other	kg			
2401.30.35		Cut, ground or pulverized		97¢/kg	Free (A+,BH,CL,D,E,J,MA,P,SG)	\$1.21/kg
	10	Flue-cured	kg			
	20	Burley	kg			
	35	Fire-cured Kentucky and Tennessee	kg			
	40	Dark air-cured Kentucky and Tennessee	kg			
	50	Virginia fire-cured	kg			
	60	Virginia sun-cured	kg			
	90	Other	kg			
2401.30.37		Other		28.4¢/kg	Free (A+,BH,CL,D,E,J,MA,P,SG)	77.2¢/kg
	10	Flue-cured	kg			
	20	Burley	kg			
	35	Fire-cured Kentucky and Tennessee	kg			
	40	Dark air-cured Kentucky and Tennessee	kg			
	50	Virginia fire-cured	kg			
	60	Virginia sun-cured	kg			
	90	Other	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
2401 (con.)		Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):				
2401.30 (con.)		Tobacco refuse (con.):				
		Other (con.):				
		Other: (con.)				
2401.30.70		Other		350%	Free (CA,IL,MX) 303.3% (P) See 9910.24.05- 9910.24.10 (SG) See 9911.24.05, 9911.24.10 (CL) See 9912.24.05- 9912.24.10 (MA) See 9913.24.05- 9913.24.10 (AU) See 9914.24.05- 9914.24.10 (BH)	350%
	10	Flue-cured	kg			
	20	Burley	kg			
	35	Fire-cured Kentucky and Tennessee ..	kg			
	40	Dark air-cured Kentucky and Tennessee	kg			
	50	Virginia fire-cured	kg			
	60	Virginia sun-cured	kg			
	90	Other	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
2402		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:				
2402.10		Cigars, cheroots and cigarillos, containing tobacco:				
2402.10.30		Each valued less than 15¢		\$1.89/kg + 4.7% <u>1/</u>	Free (A+,BH,CA, D,E,IL,J,MX,P, SG,CL) <u>1/</u> 47.2¢/kg + 1.1% (AU) <u>1/</u> \$1.13/kg + 2.8% (MA) <u>1/</u>	\$9.92/kg + 25% <u>1/</u>
	30	Small cigars, cheroots and cigarillos (weighing not more than 1.36 kg/1000)	thousands kg			
	70	Other	thousands kg			
2402.10.60	00	Each valued 15¢ or over but less than 23¢	thousands kg	57¢/kg + 1.4% <u>1/</u>	Free (A+,AU,BH, CA,CL,D,E,IL,J, MA,MX,P,SG) <u>1/</u>	\$9.92/kg + 25% <u>1/</u>
2402.10.80	00	Each valued 23¢ or over	thousands kg	57¢/kg + 1.4% <u>1/</u>	Free (A*,AU,BH, CA,CL,E,IL,J,MA, MX,P,SG) <u>1/</u>	\$9.92/kg + 25% <u>1/</u>
2402.20		Cigarettes containing tobacco:				
2402.20.10	00	Containing clove	thousands kg	41.7¢/kg + 0.9% <u>1/</u>	Free (A,AU,BH,CA, CL,E,IL,J,MA,MX, P,SG) <u>1/</u>	\$9.92/kg + 25% <u>1/</u>
		Other:				
2402.20.80	00	Paper-wrapped	thousands kg	\$1.05/kg + 2.3% <u>1/</u>	Free (A+,CA,D,E, IL,J,MX,P) <u>1/</u> 52.5¢/kg + 1.1% (SG) <u>1/</u> 52.5¢/kg + 1.1% (CL) <u>1/</u> 63¢/kg + 1.3% (BH) <u>1/</u> 73.5¢/kg + 1.6% (MA) <u>1/</u> 73.5¢/kg + 1.6% (AU) <u>1/</u>	\$9.92/kg + 25% <u>1/</u>
2402.20.90	00	Other	thousands kg	\$1.50/kg + 3.2% <u>1/</u>	Free (A,BH,CA, CL,E,IL,J,MA, MX,P) <u>1/</u> 75¢/kg + 1.6% (SG) <u>1/</u> \$1.05/kg + 2.2% (AU) <u>1/</u>	\$9.92/kg + 25% <u>1/</u>
2402.90.00	00	Other	thousands kg	\$1.05/kg + 2.3%	Free (A+,BH, CA,CL,D,E,IL,J, MX,P,SG) 26.2¢/kg + 0.5% (AU) 63¢/kg + 1.3% (MA)	\$9.92/kg + 25%

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
1/ Imports		under this provision may be subject to Federal Excise Tax (26 U.S.C. 5701).				

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24-13

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
2403		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:				
2403.10		Smoking tobacco, whether or not containing tobacco substitutes in any proportion:				
2403.10.20		Prepared for marketing to the ultimate consumer in the identical form and package in which imported <u>1/</u>	kg	32.8¢/kg	Free (A+,AU,BH,CA,CL,D,E,IL,J,MA,MX,P,SG)	\$1.21/kg
	20	Pipe tobacco	kg			
	40	Other	kg			
2403.10.30		Other: To be used in products other than cigarettes		32.8¢/kg	Free (A+,AU,BH,CA,CL,D,E,IL,J,MA,MX,P,SG)	\$1.21/kg
	50	Flue-cured	kg			
	60	Burley	kg			
	80	Maryland	kg			
	90	Other	kg			
2403.10.60		Other: Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions		32.8¢/kg	Free (A+,BH,CL,D,E,J,MA,P,SG)	\$1.21/kg
	50	Flue-cured	kg			
	60	Burley	kg			
	80	Maryland	kg			
	90	Other	kg			
2403.10.90		Other		350%	Free (CA,IL,MX) 303.3% (P) See 9910.24.05-9910.24.10 (SG) See 9911.24.05, 9911.24.10 (CL) See 9912.24.05-9912.24.10 (MA) See 9913.24.05-9913.24.10 (AU) See 9914.24.05-9914.24.10 (BH)	350%
	50	Flue-cured	kg			
	60	Burley	kg			
	80	Maryland	kg			
	90	Other	kg			

1/ Imports under this provision may be subject to Federal Excise Tax (26 U.S.C. 5701).

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
2403 (con.)		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences (con.):				
2403.91		Other:				
2403.91.20	00	"Homogenized" or "reconstituted" tobacco: Suitable for use as wrapper tobacco	kg	62¢/kg	Free (A*,AU,BH,CA,CL,E,IL,J,MA, MX,P,SG)	\$6.45/kg
2403.91.43		Other: To be used in products other than cigarettes		19.9¢/kg	Free (A+,AU,BH,CA,D,E,IL,J,MA, MX,P,SG,CL)	\$1.10/kg
	50	Flue-cured	kg			
	60	Burley	kg			
	80	Maryland	kg			
	90	Other	kg			
2403.91.45		Other: Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions		19.9¢/kg	Free (A+,BH,CL,D, E,J,MA,P,SG)	\$1.10/kg
	50	Flue-cured	kg			
	60	Burley	kg			
	80	Maryland	kg			
	90	Other	kg			
2403.91.47		Other		350%	Free (CA,IL,MX) 303.3% (P) See 9910.24.05- 9910.24.10 (SG) See 9911.24.05, 9911.24.10 (CL) See 9912.24.05- 9912.24.10 (MA) See 9913.24.05- 9913.24.10 (AU) See 9914.24.05- 9914.24.10 (BH)	350%
	50	Flue-cured	kg			
	60	Burley	kg			
	80	Maryland	kg			
	90	Other	kg			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
2403 (con.)		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences (con.):				
2403.99		Other (con.):				
2403.99.20		Other: Prepared for marketing to the ultimate consumer in the identical form and package in which imported	kg	24.7¢/kg	Free (A+,AU,BH,CA,CL,D,E,IL,J,MA,MX,P,SG)	\$1.21/kg
	30	Chewing tobacco <u>1/</u>	kg			
	40	Snuff and snuff flours <u>1/</u>	kg			
	90	Other	kg			
2403.99.30		Other: To be used in products other than cigarettes	kg	24.7¢/kg	Free (A+,BH,CA,CL,D,E,IL,J,MX,P,SG) 6.1¢/kg (AU) 14.8¢/kg (MA)	\$1.21/kg
	50	Flue-cured	kg			
	60	Burley	kg			
		Other:				
	65	Partially manufactured, blended or mixed tobacco	kg			
	70	Other	kg			
2403.99.60		Other: Described in additional U.S. note 5 to this chapter and entered pursuant to its provisions	kg	24.7¢/kg	Free (A+,BH,CL,D,E,J,MA,P,SG)	\$1.21/kg
	50	Flue-cured	kg			
	60	Burley	kg			
		Other:				
	65	Partially manufactured, blended or mixed tobacco	kg			
	70	Other	kg			
2403.99.90		Other	kg	350%	Free (CA,IL,MX) 303.3% (P) See 9910.24.05-9910.24.10 (SG) See 9911.24.05, 9911.24.10 (CL) See 9912.24.05-9912.24.10 (MA) See 9913.24.05-9913.24.10 (AU) See 9914.24.05-9914.24.10 (BH)	350%
	50	Flue-cured	kg			
	60	Burley	kg			
		Other:				
	65	Partially manufactured, blended or mixed tobacco	kg			
	70	Other	kg			

1/ Imports under this provision may be subject to Federal Excise Tax (26 U.S.C. 5701).