

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).

2401	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse:			
2401.10	Tobacco, not stemmed/stripped:			
2401.10.20	Containing over 35 percent wrapper tobacco.....	79.4¢/kg	Free (A,E,IL,J) 39.7¢/kg (CA)	\$5.02/kg
20	Connecticut shade.....	kg		
40	Other.....	kg		
	Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:			
	Cigarette leaf:			
2401.10.40	00 Oriental or Turkish type not over 21.6 cm in length.....	kg..... 25.4¢/kg	Free (A,E,IL,J) 12.7¢/kg (CA)	77.2¢/kg
2401.10.60	Other.....	28.1¢/kg	Free (E,IL,J) 14¢/kg (CA)	77.2¢/kg
30	Flue-cured.....	kg		
60	Burley.....	kg		
80	Maryland.....	kg		
90	Other.....	kg		
2401.10.80	Other, including cigar leaf.....	35.5¢/kg + 43.9¢/kg on wrapper tobacco content	Free (A,E,IL,J) 17.7¢/kg + 21.9¢/kg on wrapper tobacco content (CA)	77.2¢/kg + \$4.25/kg on wrapper tobacco content
10	Dark-fired Kentucky and Tennessee.....	kg v kg wrapper tobacco content		
20	Virginia fire-cured and sun-cured.....	kg v kg wrapper tobacco content		
30	Blackfat.....	kg v kg wrapper tobacco content		
40	Cigar binder.....	kg v kg wrapper tobacco content		
	Other:			
50	Filler.....	kg v kg wrapper tobacco content		
60	Other.....	kg v kg wrapper tobacco content		

2401	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):					
(con.)						
2401.20	Tobacco, partly or wholly stemmed/stripped:					
	Not threshed or similarly processed:					
2401.20.05	00	Leaf tobacco, the product of two or more countries or dependencies, when mixed or packed together.....	kg.....	\$6.45/kg	Free (E,IL,J) \$3.225/kg (CA)	\$6.45/kg
		Other:				
2401.20.20		Containing over 35 percent wrapper tobacco.....	\$1.37/kg + \$2.04/kg on filler tobacco content	Free (A,E,IL,J) 68.5¢/kg + \$1.02/kg on filler tobacco content (CA)	\$6.45/kg
	20	Connecticut shade.....	kg v kg filler tobacco content			
	40	Other.....	kg v kg filler tobacco content			
		Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:				
2401.20.30		Cigarette leaf.....	44.1¢/kg + 92.9¢/kg on wrapper tobacco content	Free (E,IL,J) 22¢/kg + 46.4¢/kg on wrapper tobacco content (CA)	\$1.10/kg + \$5.35/kg on wrapper tobacco content
	10	Flue-cured.....	kg v kg wrapper tobacco content			
	20	Burley.....	kg v kg wrapper tobacco content			
	30	Maryland.....	kg v kg wrapper tobacco content			
	80	Other: Filler.....	kg v kg wrapper tobacco content			
	90	Other.....	kg v kg wrapper tobacco content			

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.):						
2401.20.50	Other, including cigar leaf.....				44.1¢/kg + 92.9¢/kg + on wrapper tobacco content	Free (A,E,IL,J) 22¢/kg + 46.4¢/kg on wrapper tobacco content (CA)	\$1.10/kg + \$5.35/kg on wrapper tobacco content
40	Dark-fired Kentucky and Tennessee.....	kg	v	kg kg wrapper tobacco content			
50	Virginia fire-cured and sun-cured.....	kg	v	kg kg wrapper tobacco content			
60	Blackfat.....	kg	v	kg kg wrapper tobacco content			
70	Cigar binder.....	kg	v	kg kg wrapper tobacco content			
85	Other: Filler.....	kg	v	kg kg wrapper tobacco content			
95	Other.....	kg	v	kg kg wrapper tobacco content			

2401		Unmanufactured tobacco (whether or not threshed			
(con.)		or similarly processed); tobacco refuse (con.):			
2401.20		Tobacco, partly or wholly			
(con.)		stemmed/stripped (con.):			
		Threshed or similarly processed:			
2401.20.60		From cigar leaf.....	35.5¢/kg	Free (E,IL,J) 17.7¢/kg (CA)	77.2¢/kg
	20	Connecticut shade.....	kg		
	40	Other.....	kg		
2401.20.80		Other.....	44.1¢/kg	Free (E,IL,J) 22¢/kg (CA)	\$1.10/kg
	10	Flue-cured.....	kg		
	20	Burley.....	kg		
	30	Maryland.....	kg		
		Other:			
	40	Dark-fired Kentucky and Tennessee.....	kg		
	50	Virginia fire-cured and sun-cured.....	kg		
	60	Blackfat.....	kg		
	70	Cigar binder.....	kg		
	80	Other.....	kg		
2401.30		Tobacco refuse:			
		Tobacco stems:			
2401.30.30	00	Not cut, not ground and not pulverized.....	kg.....	Free	Free
2401.30.60	00	Cut, ground or pulverized.....	kg.....	\$1.21/kg	Free (E,IL,J) 60.5¢/kg (CA)
2401.30.90	00	Other.....	kg.....	35.5¢/kg	Free (E,IL,J) 17.7¢/kg (CA)

2402Cigars, 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¢.....	thousands	\$4.21/kg + 10.5% <u>1</u> /	Free (E,IL,J) <u>1</u> / \$2.105/kg + 5.2% (CA) <u>1</u> /
30	Small cigars, cheroots and cigarillos (weighing not more than 1.36 kg/1000).....	thousandsv kg		
	Other:			
60	ATF statistical classes A through G.....	thousandsv kg		
90	ATF statistical class H.....	thousandsv kg		
2402.10.60	00 Each valued 15¢ or over but less than 23¢.....	thousandsv kg	\$1.26/kg + 3% <u>1</u> /	Free (E,IL,J) <u>1</u> / 63¢/kg + 1.5% (CA) <u>1</u> /
2402.10.80	00 Each valued 23¢ or over.....	thousandsv kg	\$1.26/kg + 3% <u>1</u> /	Free (A*,E,IL,J) <u>1</u> / 63¢/kg + 1.5% (CA) <u>1</u> /
2402.20	Cigarettes containing tobacco:			
2402.20.10	00 Containing clove.....	thousandsv kg	92.6¢/kg + 2% <u>2</u> /	Free (A,E,IL,J) <u>2</u> / 46.3¢/kg + 1% (CA) <u>2</u> /
	Other:			
2402.20.80	00 Paper-wrapped.....	thousandsv kg	\$2.34/kg + 5% <u>2</u> /	Free (E,IL,J) <u>2</u> / \$1.17/kg + 2.5% (CA) <u>2</u> /
2402.20.90	00 Other.....	thousandsv kg	\$2.34/kg + 5% <u>2</u> /	Free (A,E,IL,J) <u>2</u> / \$1.17/kg + 2.5% (CA) <u>2</u> /
2402.90.00	00 Other.....	thousandsv kg	\$2.34/kg + 5%	Free (E,IL,J) <u>2</u> / \$1.17/kg + 2.5% (CA)

1/ Imports under this provision are subject to a Federal Excise Tax (26 U.S.C. 5701) of:
(1) 93.75¢ per 1,000 on cigars weighing not more than 3 pounds per 1,000;
(2) 10.625 percent of the wholesale price, if wholesaling not over \$235.294 per 1,000, or \$25.00 per 1,000, if wholesaling over \$235.294 per 1,000 on cigars weighing more than 3 pounds per 1,000.

2/ Imports under this provision are subject to a Federal Excise Tax (26 U.S.C. 5701) of:
(1) \$10.00 per 1,000 on cigarettes, weighing not more than 3 pounds per 1,000;
(2) \$21.00 per 1,000 on cigarettes, weighing more than 3 pounds per 1,000; except that, if more than 6-1/2 inches in length they shall be taxable at the rate prescribed for cigarettes weighing not more than 3 pounds per 1,000, counting each 2-3/4 inches, or fraction thereof, of the length of each as one cigarette.

2403 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.....	38.6¢/kg	Free (E,IL,J) 19.3¢/kg (CA)	\$1.21/kg
		In retail-sized packages:			
	20	Pipe tobaccos <u>1</u> /.....	kg		
	40	Others <u>2</u> /.....	kg		
		Other:			
	50	Flue-cured.....	kg		
	70	Other.....	kg		
2403.91		Other:			
		"Homogenized" or "reconstituted" tobacco:			
2403.91.20	00	Suitable for use as wrapper tobacco.....	kg..... \$1.37/kg	Free (A*,E,IL,J) 68.5¢/kg (CA)	\$6.45/kg
2403.91.40		Other.....	44.1¢/kg	Free (E,IL,J) 22¢/kg (CA)	\$1.10/kg
	50	Flue-cured.....	kg		
	70	Other.....	kg		
2403.99.00		Other.....	38.6¢/kg <u>1</u> /	Free (E,IL,J) <u>1</u> / 19.3¢/kg (CA) <u>1</u> /	\$1.21/kg <u>1</u> /
		Chewing tobacco and snuff and snuff flour:			
	30	Chewing tobaccos <u>3</u> /.....	kg		
	40	Snuff and snuff flours <u>4</u> /.....	kg		
		Other:			
	50	Flue-cured.....	kg		
		Other:			
	65	Partially manufactured, blended or mixed tobacco.....	kg		
	70	Other.....	kg		

1/ Imports under this provision are subject to a Federal Excise Tax (26 U.S.C. 5701) of 56.25¢ per lb.
2/ Imports under this provision which include cigarette paper or tubes are subject to a Federal Excise Tax (26 U.S.C. 5701) of:
 (1) 0.625¢ per 50 papers;
 (2) 1.25¢ per 50 tubes.
3/ Imports under this provision are subject to a Federal Excise Tax (26 U.S.C. 5701) of 10¢ per lb.
4/ Imports under this provision are subject to a Federal Excise Tax (26 U.S.C. 5701) of 30¢ per lb.