

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:			
	Containing over 35 percent wrapper tobacco:			
2401.10.21	Wrapper tobacco.....	kg	79.4¢/kg	Free (A,E,IL,J,MX) \$5.02/kg 31.7¢/kg (CA)
20	Connecticut shade.....	kg		
40	Other.....	kg		
2401.10.29	Other.....	kg	79.4¢/kg	Free (A,E,IL,J,MX) \$5.02/kg 31.7¢/kg (CA)
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) 77.2¢/kg 10.1¢/kg (CA) 22.8¢/kg (MX)
2401.10.60		Other.....	28.1¢/kg	Free (E,IL,J) 77.2¢/kg 11.2¢/kg (CA) 25.2¢/kg (MX)
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,MX) 77.2¢/kg + 14.2¢/kg + \$4.25/kg 17.5¢/kg on wrapper tobacco tobacco content (CA)
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	
50		Other: 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) \$6.45/kg \$2.58/kg (CA) \$5.805/kg (MX)
2401.20.20		Other:			
		Containing over 35 percent wrapper tobacco.....		\$1.37/kg + \$2.04/kg on filler tobacco content	Free (A,E,IL,J,MX) \$6.45/kg 54.8¢/kg + 81.6¢/kg on filler tobacco content (CA)
	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) \$1.10/kg + \$5.35/kg on wrapper tobacco content 17.6¢/kg + 37.1¢/kg on wrapper tobacco content (CA) 39.6¢/kg + 83.6¢/kg on wrapper tobacco content (MX)
	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,MX) 17.6¢/kg + 37.1¢/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 wrapper tobacco content			
50	Virginia fire-cured and sun-cured.....	kg v kg wrapper tobacco content			
60	Blackfat.....	kg v kg wrapper tobacco content			
70	Cigar binder.....	kg v kg wrapper tobacco content			
85	Other: Filler.....	kg v kg wrapper tobacco content			
95	Other.....	kg v 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.....	kg	35.5¢/kg	Free (E,IL,J) 14.2¢/kg (CA) 31.9¢/kg (MX)	77.2¢/kg
20	Connecticut shade.....	kg			
40	Other.....	kg			
2401.20.80	Other.....	kg	44.1¢/kg	Free (E,IL,J) 17.6¢/kg (CA) 39.6¢/kg (MX)	\$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	Not cut, not ground and not pulverized.....		Free		Free
10	Burley.....	kg			
20	Flue-cured.....	kg			
90	Other.....	kg			
2401.30.60	Cut, ground or pulverized.....		\$1.21/kg	Free (E,IL,J) 48.4¢/kg (CA) \$1.089/kg (MX)	\$1.21/kg
10	Burley.....	kg			
20	Flue-cured.....	kg			
90	Other.....	kg			
2401.30.90	Other.....		35.5¢/kg	Free (E,IL,J) 14.2¢/kg (CA) 31.9¢/kg (MX)	77.2¢/kg
10	Burley.....	kg			
20	Flue-cured.....	kg			
90	Other.....	kg			

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 .....v kg	\$4.21/kg + 10.5% <u>1/</u> Free (E,IL,J) <u>1/</u> \$9.92/kg \$1.684/kg + + 25% <u>1/</u> 4.2% (CA) <u>1/</u> \$3.789/kg + 9.4% (MX) <u>1/</u>
30	Small cigars, cheroots and cigarillos (weighing not more than 1.36 kg/1000).....	thousands .....v kg	
Other:			
60	ATF statistical classes A through G.....	thousands .....v kg	
90	ATF statistical class H.....	thousands .....v kg	
2402.10.60 00	Each valued 15¢ or over but less than 23¢.....	thousands .....v kg	\$1.26/kg + 3% <u>1/</u> Free (E,IL,J) <u>1/</u> \$9.92/kg 50.4¢/kg + + 25% <u>1/</u> 1.2% (CA) <u>1/</u> \$1.134/kg + 2.7% (MX) <u>1/</u>
2402.10.80 00	Each valued 23¢ or over.....	thousands .....v kg	\$1.26/kg + 3% <u>1/</u> Free (A*,E,IL,J) \$9.92/kg MX) <u>1/</u> + 25% <u>1/</u> 50.4¢/kg + 1.2% (CA) <u>1/</u>
2402.20 Cigarettes containing tobacco:			
2402.20.10 00	Containing clove.....	thousands .....v kg	92.6¢/kg + 2% <u>2/</u> Free (A,E,IL,J,MX) \$9.92/kg <u>2/</u> + 25% <u>2/</u> 37¢/kg + 0.8% (CA) <u>2/</u>
Other:			
2402.20.80 00	Paper-wrapped.....	thousands .....v kg	\$2.34/kg + 5% <u>2/</u> Free (E,IL,J) <u>2/</u> \$9.92/kg 93.6¢/kg + + 25% <u>2/</u> 2% (CA) <u>2/</u> \$2.106/kg + 4.5% (MX) <u>2/</u>
2402.20.90 00	Other.....	thousands .....v kg	\$2.34/kg + 5% <u>2/</u> Free (A,E,IL,J,MX) \$9.92/kg <u>2/</u> + 25% <u>2/</u> 93.6¢/kg + 2% (CA) <u>2/</u>
2402.90.00 00	Other.....	thousands .....v kg	\$2.34/kg + 5% Free (E,IL,J) \$9.92/kg 93.6¢/kg + + 25% 2% (CA) \$2.106/kg + 4.5% (MX)

1/ Imports under this provision are subject to a Federal Excise Tax (26 U.S.C. 5701) of:  
(1) \$1.125 per 1,000 on cigars weighing not more than 3 pounds per 1,000;  
(2) 12.75 percent of the price for which sold but not more than \$30 per 1,000.  
2/ Imports under this provision are subject to a Federal Excise Tax (26 U.S.C. 5701) of:  
(1) \$12.00 per 1,000 on cigarettes, weighing not more than 3 pounds per 1,000;  
(2) \$25.20 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) 15.4¢/kg (CA) 34.7¢/kg (MX)	\$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, MX) 54.8¢/kg (CA)	\$6.45/kg
2403.91.40			Other.....		44.1¢/kg	Free (E,IL,J) 17.6¢/kg (CA) <u>3</u> / 39.6¢/kg (MX)	\$1.10/kg
	50		Flue-cured.....	kg			
	70		Other.....	kg			
2403.99.00			Other.....		38.6¢/kg	Free (E,IL,J) 15.4¢/kg (CA) 34.7¢/kg (MX)	\$1.21/kg
			Chewing tobacco and snuff and snuff flour:				
	30		Chewing tobaccos <u>4</u> /.....	kg			
	40		Snuff and snuff flours <u>5</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 67.59¢ 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) 0.75¢ per 50 papers;  
    (2) 1.5¢ per 50 tubes.  
3/ See subheading 9905.24.10.  
4/ Imports under this provision are subject to a Federal Excise Tax (26 U.S.C. 5701) of 12¢ per lb.  
5/ Imports under this provision are subject to a Federal Excise Tax (26 U.S.C. 5701) of 36¢ per lb.