

## Section IV - Chapter 24

### Tobacco and Manufactured Tobacco Substitutes; Products, Whether or Not Containing Nicotine, Intended for Inhalation Without Combustion; Other Nicotine-Containing Products Intended for the Intake of Nicotine Into the Human Body

#### Notes

1. This chapter does not cover medicinal cigarettes (Chapter 30).
2. Any products classifiable in heading 2404 and any other heading of the chapter are to be classified in heading 2404.
3. For the purposes of heading 2404, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.

#### Subheading Note

1. For the purposes of subheading 2403.11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavored with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

#### Statistical 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. Heading 2403 does not cover nicotine (heading 2939).

Schedule B No. and Headings	Commodity Description	Unit of Quantity	Second Quantity
24	Tobacco and Manufactured Tobacco Substitutes; Products, Whether or Not Containing Nicotine, Intended for Inhalation Without Combustion; Other Nicotine-Containing Products Intended for the Intake of Nicotine Into the Human Body		
2401	- Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse:		
2401.10	-- Tobacco, not stemmed/stripped:		
	--- Containing over 35 percent wrapper tobacco:		
2401.10.2020	---- Connecticut shade	kg	
2401.10.2040	---- Other	kg	
	--- Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:		
	---- Cigarette leaf:		
2401.10.5130	----- Flue-cured	kg	
2401.10.5160	----- Burley	kg	
2401.10.5180	----- Maryland	kg	
2401.10.5195	----- Other	kg	
	---- Other, including cigar leaf:		
2401.10.5340	----- Cigar binder	kg	
	----- Other:		
2401.10.8010	----- Dark-fired Kentucky and Tennessee	kg	
2401.10.8020	----- Virginia fire-cured and sun-cured	kg	
2401.10.9530	----- Blackfat	kg	
2401.10.9570	----- Other	kg	
2401.20	-- Tobacco, partly or wholly stemmed/stripped:		
	--- Not threshed or similarly processed:		
	---- Containing over 35 percent wrapper tobacco:		
2401.20.2020	----- Connecticut shade	kg	
2401.20.2040	----- Other	kg	
	---- Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:		
	----- Cigarette leaf:		
2401.20.2810	----- Flue-cured	kg	
2401.20.2820	----- Burley	kg	
2401.20.2830	----- Maryland	kg	
	----- Other, including cigar leaf:		
2401.20.2970	----- Cigar binder	kg	
	----- Other:		
2401.20.5040	----- Dark-fired Kentucky and Tennessee	kg	
2401.20.5050	----- Virginia fire-cured and sun-cured	kg	
2401.20.5560	----- Blackfat	kg	
2401.20.5592	----- Other	kg	
	--- Threshed or similarly processed:		
	---- From cigar leaf:		
2401.20.6020	----- Connecticut shade	kg	

Schedule B No. and Headings	Commodity Description	Unit of Quantity	Second Quantity
2401.20.6040	----- Other	kg	
	---- Other:		
	----- Flue-cured:		
2401.20.8005	----- Cigarette leaf	kg	
2401.20.8011	----- Other	kg	
	----- Burley:		
2401.20.8015	----- Cigarette leaf	kg	
2401.20.8021	----- Other	kg	
2401.20.8030	----- Maryland	kg	
	----- Other:		
2401.20.8040	----- Dark-fired Kentucky and Tennessee	kg	
2401.20.8050	----- Virginia fire-cured and sun-cured	kg	
2401.20.8090	----- Other	kg	
2401.30	-- Tobacco refuse (waste):		
2401.30.5000	--- Tobacco stems	kg	
2401.30.9000	--- Other (including trimmings, scraps, cuttings and siftings)	kg	
2402	- Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		
2402.10	-- Cigars, cheroots and cigarillos, containing tobacco:		
2402.10.3030	--- Small cigars, cheroots, and cigarillos (weighing not more than 1.36 kg (3 lbs.) per 1000) each valued less than 15 cents	Thsnds	
2402.10.7000	--- Other	Thsnds	
2402.20.0000	-- Cigarettes containing tobacco	Thsnds	
2402.90.0000	-- Other (not containing tobacco)	Thsnds	
2403	- Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:		
	-- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.11.0000	--- Water pipe tobacco specified in subheading note 1 to this Chapter	kg	
2403.19	--- Other:		
	---- In retail-sized packages:		
2403.19.0020	----- Pipe tobacco	kg	
2403.19.0040	----- Other	kg	
2403.19.0060	---- Other	kg	
	-- Other:		
2403.91.0000	--- "Homogenized" or "reconstituted" tobacco	kg	
2403.99	--- Other:		
	---- Chewing tobacco and snuff and snuff flours:		
2403.99.0030	----- Chewing tobacco	kg	
2403.99.0040	----- Snuff and snuff flours	kg	
	---- Other:		
2403.99.0050	----- Flue-cured	kg	
	----- Other:		

Schedule B No. and Headings	Commodity Description	Unit of Quantity	Second Quantity
2403.99.0065	----- Partially manufactured, blended or mixed tobacco	kg	
2403.99.0075	----- Other	kg	
2404	- Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine-containing products intended for the intake of nicotine into the human body:		
	- - Products intended for inhalation without combustion:		
2404.11.0000	--- Containing tobacco or reconstituted tobacco	kg	
2404.12.0000	--- Other, containing nicotine	kg	
2404.19.0000	--- Other	kg	
	- - Other:		
2404.91.0000	--- For oral application	kg	
2404.92.0000	--- For transdermal application	kg	
2404.99.0000	--- Other	kg	