

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note

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

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2401	Unmanufactured tobacco; tobacco refuse:		
2401 10	– Tobacco, not stemmed/stripped:		
2401 10 35	– – Light air-cured tobacco	11,2 MIN 22 € MAX 56 €/100 kg/ net ⁽¹⁾	—
2401 10 60	– – Sun-cured Oriental type tobacco	11,2 MIN 22 € MAX 56 €/100 kg/ net	—
2401 10 70	– – Dark air-cured tobacco	11,2 MIN 22 € MAX 56 €/100 kg/ net	—
2401 10 85	– – Flue-cured tobacco	11,2 MIN 22 € MAX 56 €/100 kg/ net ⁽²⁾	—
2401 10 95	– – Other	10 MIN 22 € MAX 56 €/100 kg/net ⁽³⁾	—
2401 20	– Tobacco, partly or wholly stemmed/stripped:		
2401 20 35	– – Light air-cured tobacco	11,2 MIN 22 € MAX 56 €/100 kg/ net ⁽¹⁾	—
2401 20 60	– – Sun-cured Oriental type tobacco	11,2 MIN 22 € MAX 56 €/100 kg/ net	—
2401 20 70	– – Dark air-cured tobacco	11,2 MIN 22 € MAX 56 €/100 kg/ net	—
2401 20 85	– – Flue-cured tobacco	11,2 MIN 22 € MAX 56 €/100 kg/ net ⁽²⁾	—
2401 20 95	– – Other	11,2 MIN 22 € MAX 56 €/100 kg/ net ⁽³⁾	—
2401 30 00	– Tobacco refuse	11,2 MIN 22 € MAX 56 €/100 kg/ net	—
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:		

⁽¹⁾ Favourable tariff treatment for 'light air-cured Burley type (including Burley hybrids)' and 'light air-cured Maryland type' tobaccos: 18,4 MIN 22 € MAX 24 €/100 kg/net. This favourable tariff treatment is subject to compliance with the formalities and conditions laid down in section II, paragraph F, of the preliminary provisions.

⁽²⁾ Favourable tariff treatment for 'flue-cured Virginia type' tobacco: 18,4 MIN 22 € MAX 24 €/100 kg/net. This favourable tariff treatment is subject to compliance with the formalities and conditions laid down in section II, paragraph F, of the preliminary provisions.

⁽³⁾ Favourable tariff treatment for 'fire-cured tobacco': 18,4 MIN 22 € MAX 24 €/100 kg/net. This favourable tariff treatment is subject to compliance with the formalities and conditions laid down in section II, paragraph F, of the preliminary provisions.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2402 10 00	– Cigars, cheroots and cigarillos, containing tobacco	26	1 000 p/st
2402 20	– Cigarettes containing tobacco:		
2402 20 10	– – Containing cloves	10	1 000 p/st
2402 20 90	– – Other	57,6	1 000 p/st
2402 90 00	– Other	57,6	—
2403	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences:		
2403 10	– Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403 10 10	– – In immediate packings of a net content not exceeding 500 g	74,9	—
2403 10 90	– – Other	74,9	—
	– Other:		
2403 91 00	– – 'Homogenised' or 'reconstituted' tobacco	16,6	—
2403 99	– – Other:		
2403 99 10	– – – Chewing tobacco and snuff	41,6	—
2403 99 90	– – – Other	16,6	—