

2015 GSP ANNUAL REVIEW

Re: HTSUS 2402.xx.xx; 2403.xx.xx; 4420.90.20; 4813.xx.xx; certain products under 8422.40.11, 8422.90.21, 8476.89 and 8476.xx.xx; 8478.xx.xx; 9614.xx.xx, certain products under 2401.xx.xx; and certain products containing nicotine listed under 2939.99.00

Petition to the Office of the United States Trade Representative
To Remove Tobacco Products and Certain Tobacco-Related Products
From the GSP List of Products Eligible for Duty-Free Treatment

Docket Number USTR-2015-0013

O'Neill Institute for National & Global Health Law
Georgetown University Law Center

October 9, 2015

To eliminate existing conflicts between the Generalized System of Preferences and other federal laws, Executive Order No. 13193, and the protection of the public health;

To encourage more constructive economic development both in the United States and in countries importing GSP products into the United States;

To avoid subsidizing the domestic or foreign tobacco industries; and

To protect and promote the public health, both in the United States and in countries importing GSP products into the United States:

The O'Neill Institute for National & Global Health Law submits this petition seeking the withdrawal from the list of products eligible for duty-free treatment under the Generalized System of Preferences of:

- All manufactured tobacco products and non-therapeutic nicotine products – including all cigarettes, cigars, cheroots, cigarillos, roll-your-own tobacco, smokeless tobacco products (including snus), tobacco for pipe smoking (including water pipe tobacco);
- Any other products that contains tobacco or nicotine prepared for marketing or sale to the ultimate consumer in the same form or the same package in which it was imported;
- Any products, including unmanufactured tobacco, used to support the manufacture or consumption of any of the above-described products; and
- Any unmanufactured tobacco that is imported in the same form or the same package in which it will be marketed or sold to the ultimate consumer;

- But not including any product containing tobacco or nicotine that is approved for marketing and sale as a drug in the United States by the U.S. Food and Drug Administration; and
- Not including any unmanufactured tobacco product imported specifically for use by U.S. manufacturers to produce a product containing tobacco or nicotine that is approved for marketing and sale as a drug in the United States by the U.S. Food and Drug Administration.

This petition also seeks to ensure that any products listed above that are not already on the GSP will never be added to the list of products eligible for duty-free GSP treatment.

This petition also encourages USTR to take any other actions available pursuant to its authorities to reduce or eliminate any trade preferences or protections for tobacco or tobacco product imports or exports; to ensure that trade agreements entered into by the United States do not protect tobacco product sales or impede government tobacco control laws and policies; and to ensure USTR's compliance with not only the letter but also the spirit and intent of Executive Order 13193 and the Doggett Amendments to the federal appropriations acts that provide funding to USTR.

The products that this petition moves to have removed from the list of products eligible for duty-free GSP treatment (or, if not already on the list, not added to it) includes products with the descriptions, classifications, and digit or numerical identifiers in the Harmonized Tariff Schedule of the United States (HTSUS) provided in Appendix A (i.e., all products with an identifier number starting with 2402, 2403, 4813 or 2401, as well as certain others), and also includes the other products, described above, that do not currently have distinct HTSUS numerical identifiers.

Based on a search of regulations.gov and other online searches, we do not know of any similar petition having been submitted to the Office of the U.S. Trade Representative (USTR) relating to the GSP duty-free treatment of imports of tobacco, tobacco products, or certain related products.¹

Facts and Analysis Supporting this Petition

I. Providing duty-free treatment to any tobacco products is inconsistent with existing U.S. laws and policies.

By promoting the sale of tobacco products at reduced prices, providing duty-free treatment to unmanufactured tobacco and to non-therapeutic, non-drug tobacco product imports violates applicable restrictions in both the so-called Doggett Amendments to Public Law 113–235, the

¹ Some similar arguments relating to the duty-free treatment of tobacco were submitted to USTR in comments dated January 31, 2013 by the Center for Policy Analysis on Trade and Health and Action on Smoking & Health relating to the USTR Notice: Possible Withdrawal, Suspension, or Limitation of Generalized System of Preferences Benefits: Bangladesh of January 8, 2013 [USTR-2012-0036], <http://www.regulations.gov/#!documentDetail;D=USTR-2012-0036-0037>. In a submission dated April 16, 2002, Indonesia petitioned USTR to redesignate GSP eligibility for stemmed/stripped, non-threshed tobacco [USTR-2011-0015], <http://www.regulations.gov/#!documentDetail;D=USTR-2011-0015-0116>.

Consolidated and Further Continuing Appropriations Act of 2015, and Executive Order 13193, Federal Leadership on Global Tobacco Control and Prevention (January 18, 2001), and directly conflicts with their intent and purpose.

The Public Law Doggett Amendments state in their entirety:

None of the funds provided by this Act shall be available to promote the sale or export of tobacco or tobacco products, or to seek the reduction or removal by any foreign country of restrictions on the marketing of tobacco or tobacco products, except for restrictions which are not applied equally to all tobacco or tobacco products of the same type.²

Similarly, Executive Order 13193 includes the following provisions:

It shall be the policy of the executive branch to take strong action to address the potential global epidemic of diseases caused by tobacco use. The executive branch shall undertake activities to increase its capacity to address global tobacco prevention and control issues through coordinated domestic action, limited bilateral assistance to individual nations, and support to multilateral organizations. International activities shall be directed towards deterring children from tobacco use, protecting nonsmokers, and providing information about the adverse health effects of tobacco use and the health benefits of cessation. . . .

In the implementation of international trade policy, executive departments and agencies shall not promote the sale or export of tobacco or tobacco products.³

The clear purpose of the Doggett Amendments and Executive Order 13193 are to prevent and reduce tobacco use and its harms by promoting and protecting tobacco control efforts and preventing efforts to promote tobacco product sales or use.

Moreover, while both are largely directed at U.S. activities relating to exports out of the United States and to tobacco control activities in foreign countries, their prohibitions on efforts by U.S. agencies “to promote the sale . . . of tobacco or tobacco products” are more general restrictions that work to prohibit U.S. agencies, including the Office of United States Trade Representative (USTR), from promoting such sales anywhere they might occur (Doggett Amendments) or in any international trade context of concern to the U.S. (Executive Order 13193).

Yet the current list of products eligible for duty-free treatment under the Generalized System of Preferences includes tobacco and tobacco products, which directly encourages their sale in the

² Consolidated and Further Continuing Appropriations Act, 2015, Public Law 113–235, 113th Congress, December 16, 2014 at Division B – Commerce, Justice, Science and Related Agencies Appropriations Act 2015, Title V, General Provisions, Sec. 509 and Division J – Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, Title VII, General Provisions, Prohibition on Promotion of Tobacco, Sec. 7050.

³ Executive Order 13193 of January 18, 2001, Federal Leadership on Global Tobacco Control and Prevention, Federal Register, Vol. 66, No. 15, January 23, 2001 at 7387-7388.

United States and, by reducing duties, allows for their sale at lower prices, which translates into higher levels of tobacco product use and related harms.⁴

Both the Doggett Amendments and the Executive Order also include language that supports the equal, non-discriminatory treatment of tobacco and tobacco products of the same type.⁵ Yet the GSP currently favors tobacco and tobacco product imports from certain countries and discriminates against imports of the same type of tobacco and tobacco products from other countries.

By promoting tobacco and tobacco product imports and their sale and use in the United States, the duty-free treatment of tobacco and tobacco products in the GSP also contradicts the goals and purposes of the Family Smoking and Tobacco Prevention Act, Public Law 111-31, which is directed at reducing the non-therapeutic use of products containing tobacco or nicotine and reducing related public health harms.⁶

II. Providing duty-free treatment to tobacco and tobacco products imports from certain less-developed countries encourages the development, maintenance and expansion of tobacco product manufacturing and tobacco product exports in that country, which impedes the purpose of the GSP, to support the development of those lesser-developed countries.

One of the primary purposes of providing duty-free treatment to lesser developed countries through the GSP is to “further[] the economic development of developing countries through expanding exports.”⁷ While that generally makes sense, expanding a lesser developed country’s production and exports of tobacco and tobacco products, in particular, is unlikely to assist the country’s development. Most fundamentally, the increased production for export of tobacco and tobacco products will almost certainly translate directly into the increased availability of tobacco products at lower prices in the source country, as well. But making tobacco products more readily available at lower prices works against a country’s development because it directly causes increased tobacco use, with all the related health harms.⁸ That means less healthy families, reduced worker productivity, increased healthcare demands and costs, higher government and business costs, and the misallocation of scarce economic resources away from the production and use of more constructive goods or purposes in order to support tobacco

⁴ On higher prices reducing tobacco product use and lower prices increasing it, see, e.g., U.S. Department of Health and Human Services (HHS), *Preventing Tobacco Use Among Youth and Young Adults: A Report of the Surgeon General*, Atlanta, GA: U.S. Department of Health and Human Services, Centers for Disease Control and Prevention, National Center for Chronic Disease Prevention and Health Promotion, Office on Smoking and Health, 2012 at 699-706.

⁵ Executive Order 13193 states that “executive departments and agencies shall not . . . seek the restriction or removal of foreign government restrictions on the marketing and advertising of such products, provided that such restrictions are applied equally to all tobacco or tobacco products of the same type” [emphasis added] and the Doggett Amendments, as set forth above, have directly parallel language.

⁶ Family Smoking Prevention and Tobacco Control Act, Public Law 111-31, June 22, 2009, 21 USC 387 et seq.

⁷ Generalized System of Preferences, 19 USC 2461(1).

⁸ See, e.g., *Preventing Tobacco Use Among Youth and Young Adults: A Report of the Surgeon General*, *supra*, note 4.

product manufacturing and to cover all the related household, business and government costs caused by tobacco use harms.⁹

Mechanized tobacco product production also creates fewer jobs than the production or development of other goods and services.¹⁰

Moreover, while tobacco farming can be more lucrative than growing other, more constructive crops, growing tobacco creates unique environmental harms and takes land and other resources away from the production of food crops, which can reduce the availability of certain food staples and increase overall food prices.¹¹ Promoting tobacco farming can also interfere with a lesser-developed country's ability to become more agriculturally self-sufficient, which is a core factor for such countries' broader economic development. Although tobacco farming might currently be a significant part of some lesser developed countries' agricultural sector or even their regional or national economies, the in-country harms from tobacco use, the downward trends in tobacco use in many countries, and ongoing national and global tobacco control efforts all suggest that relying on tobacco farming as a constructive input for future economic growth or development makes no sense.¹²

⁹ See, e.g., generally, Ekpu, Victor U. and Brown, Abraham K., "The Economic Impact of Smoking and of Reducing Smoking Prevalence: Review of Evidence," *Tobacco Use Insights* 8:1-35, July 14, 2015; Yurekli, A., et al., *Understand and Evaluate the Impact of Tobacco Control Policies on Employment*, World Bank Report 80578, 2002; Ja, Prabhat & Chaloupka, Frank J. (co-leads), *Curbing the Epidemic: Governments and the Economics of Tobacco Control*, Development in Practice, World Bank Report, 1999; Barnum, Howard, "The Economic Burden of the Global Trade in Tobacco", *Tobacco Control* 3: 358-361, 1994. On smoking-caused business costs and productivity losses, see, e.g., Claessen, H., et al., "Smoking Habits and Occupational Disability: A Cohort Study of 14,483 Construction Workers," *Occupational and Environmental Medicine* 67(2) 84-92, February, 2010; Javitz, HS, et al., "Financial Burden of Tobacco Use: An Employer's Perspective," *Clinics in Occupational and Environmental Medicine* 5(1):9-29, 2006; Bunn, W., et al., "Effect of Smoking Status on Productivity Loss," *Journal of Occupational and Environmental Medicine* 48(10): 1099-1108, October 2006; Halpern, MT, et al., "Impact of Smoking Status on Workplace Absenteeism and Productivity," *Tobacco Control* 10(3):233-238, September 2001.

¹⁰ See, e.g., Yurekli, A., et al., *Understand and Evaluate the Impact of Tobacco Control Policies on Employment*, World Bank Report 80578, 2002; Warner KE, et al., "Employment implications of declining tobacco product sales for the regional economies of the United States," *JAMA* 275(16):1241-6, April 24, 1996; Warner, KE & Fulton, GA, "The economic implications of tobacco product sales in a nontobacco state," *JAMA* 271(10):771-6, March 9, 1994; Warner, KE, "Implications of a nicotine-free society," *Journal of Substance Abuse* 1(3):359-68, 1989.

¹¹ See, e.g., Lecours, Natacha, et al., "Environmental Health Impacts of Tobacco Farming: A Review of the Literature," *Tobacco Control* 21:191-96, 2012. For more on the environmental impacts of tobacco farming, as well as from tobacco use, see, e.g., the Action on Smoking and Health, United Kingdom (ASH-UK) factsheet, "Tobacco and the environment" (2015) and the sources cited therein, accessed September 30, 2015, http://ash.org.uk/images/icons/pdf_icon.gif.

¹² For other public health and development problems related to tobacco farming, see the following, and the sources cited therein: Center for Policy analysis on Trade and Health and Action on Smoking & Health, comments on USTR Notice: Possible Withdrawal, Suspension, or Limitation of Generalized System of Preferences Benefits: Bangladesh, January 31, 2013 [USTR-2012-0036], <http://www.regulations.gov/#!documentDetail;D=USTR-2012-0036-0037>.

Promoting the production and export of tobacco products in a lesser developed country also works to increase the economic and political power of the tobacco industry in that country, making it easier for the industry to block, weaken or delay effective tobacco control measures directed at improving the health and productivity of the country's population.¹³

In addition, imports of tobacco products into the United States from lesser developed countries could come from the manufacturing facilities based in those countries of large multinational tobacco companies that do not need such discounts. To the extent that those discounts help those multinationals to increase their revenues or profits, those revenues and profits also might not even stay in the lesser developed countries but instead be transferred to the multinational's operations, owners, or shareholders in other countries.

At the same time, any revenues or other benefits the less-developed country might secure from tobacco product imports into the United States will diminish over time given ongoing U.S. tobacco use trends and the ongoing efforts by the U.S. government and state and local governments to reduce tobacco product use in the United States.

It is also highly unlikely that eliminating the duty-free treatment for tobacco leaf imports from any lesser developed country would, by itself, cause significant near-term economic harm, even if tobacco farming were a major part of its economy. Indeed, the usitc.gov database of U.S. imports and exports indicates that only three countries received GSP special treatment for unmanufactured tobacco imports in 2013 and 2014, with the value of their tobacco imports totaling \$997,000 in 2013 and only \$43,000 in 2014. That data indicates that imports to the United States are only a small portion of the total demand for the countries' tobacco. It is unlikely that eliminating the GSP duty-free treatment would, by itself, eliminate future U.S. demand for these imports. But, even if it did, the impact on the countries' economies would likely be very small if not trivial.¹⁴ It is also possible that the U.S. could compensate for any dislocations that might be caused by eliminating the duty-free treatment of tobacco products by providing the impacted tobacco-importing countries duty-free treatment for other products that do not cause such enormous harms and costs (if it does not do so already).¹⁵

¹³ See, e.g., Hopkinson, NS, et al., "Tobacco Industry Lobbying Undermines the Public Health in Asia," *BMJ* 2015; 350: h2451, May 13, 2015; Gilmore, AB, et al., "Exposing and Addressing Tobacco Industry Conduct in Low-income and Middle-income Countries," *Lancet* 385(9972): 1029-43, March 14, 2015.

¹⁴ The usitc.gov database for 2013 and 2014 also lists eight countries receiving GSP import preferences for manufactured tobacco products (although one has no imports in either year), with the value of those imports totaling \$2.64 million in 2013 and only \$395,000 in 2014. That data indicates that eliminating the GSP duty-free treatment for manufactured tobacco products would not be significantly disruptive in the short term, even if it significantly reduced future U.S. demand for those imports from those countries.

¹⁵ If USTR determined that the near-term economic harms to small tobacco farmers would still be significant from eliminating the duty-free treatment for unmanufactured tobacco, it could provide a transition period by announcing that the duty-free treatment would be eliminated in two or three years, instead of immediately. Such a delay would not likely have any serious public health impacts, given the small role tobacco leaf prices play in the prices of manufactured tobacco product prices. But there is no parallel justification for delaying the removal of duty-free status for manufactured tobacco products.

III. Providing duty-free treatment to unmanufactured tobacco or to machinery or other equipment or products used in the domestic production of non-therapeutic consumer products containing tobacco or nicotine could provide a harmful and undeserved subsidy to the U.S. tobacco industry.

To the extent that the duty-free treatment provided to imports of tobacco, tobacco products, or other products used in the domestic manufacture or processing of tobacco products reduces the prices charged for those the imported goods or by their competitors, they will provide a direct benefit to the domestic tobacco product manufacturers that use such goods. But U.S. tobacco product manufacturers do not need or deserve such government assistance, and reducing their costs could translate into lower U.S. tobacco product prices and increased tobacco product use levels, producing increased public health harms and working against the tobacco control goals reflected in other federal law and executive orders.

IV. Providing reduced duties to tobacco product imports works to harm the public health of both the United States and the country of origin.

As described above, the duty-free treatment of tobacco and tobacco products would help to produce higher tobacco use and harms in the source country and could do the same in the United States. The extent to which that would happen depends, in the United States, on the extent to which the reduced importation costs from the GSP duty-free treatment is reflected in reduced prices or increased availability of tobacco products and, in the source country, on the extent to which the duty-free treatment is reflected in increased domestic tobacco farming and tobacco product production, which would likely reduce domestic tobacco product prices and impede tobacco control efforts.

V. Conclusion.

It is possible that the GSP duty-free treatment for tobacco and tobacco products does not offer significant enough cost reductions, is not being used by enough countries, or is not being applied to a large enough volume of imports to have a significant impact on U.S. tobacco product prices or source country tobacco product manufacturing or prices to increase either U.S. or source country tobacco use harms. Nevertheless, the possibility of such increased health harms, the problematic developmental impacts from such tobacco-related duty-free treatment, and the direct conflict between providing such duty-free treatment with U.S. tobacco control goals, laws and executive orders still fully supports this petition.

More generally, the fact that tobacco and tobacco products are still on the list of products eligible for GSP duty-free treatment – despite our increasing knowledge of the extensive unavoidable harms from tobacco product use, despite the annual passage of the Doggett Amendments since 1997, despite Executive Order 13193, and despite the 2009 passage of the Family Smoking Prevention and Tobacco Control Act – is just further evidence that the United States needs to do a much better job of coordinating its public health and international trade activities, policies, rules, and laws.

In some cases, that might mean considering international trade concerns in the development or implementation of U.S. tobacco control policies (e.g., to avoid discrimination against imported tobacco products in new FDA tobacco control rules when the U.S. public health can be protected

just as well without that trade discrimination). But the need for increased coordination between public health and international trade policies and activities much more frequently means bringing tobacco control concerns into the development and implementation of U.S. international trade activities, ranging from the maintenance of the GSP list of products eligible for duty-free treatment to the United States' negotiation of new trade agreement or related amendments or its position in various international trade disputes.¹⁶

Indeed, the goals of trade liberalization – to increase consumer access to more goods and services at lower prices -- simply do not apply to tobacco products, where increased access and lower prices translates directly and unavoidably into higher use levels and increased tobacco-caused disease, suffering and death. Unlike any other consumable product, there is no way to use tobacco products safely, much less beneficially. All tobacco products are inescapably harmful even when consumed as intended, with even the least harmful still considerably more harmful than no tobacco or nicotine use at all. Unlike other legal consumer products, existing tobacco products are not only inescapably harmful but also highly addictive, and the vast majority of tobacco product users want to quit but cannot readily do so because of their addictions. In addition, the vast majority of current tobacco product users also initiated their addicted use during the immaturity of youth, frequently before the legal minimum age for tobacco product sales in their home countries.

These facts underscore the absurdity of offering imported tobacco products duty-free treatment or maintaining or implementing any other trade-related policy or practice that would help make tobacco products more accessible or less expensive or would in any way impede or delay tobacco control interventions that are structured to protect or promote the public health.

Some might argue, however, that less harmful tobacco products –especially cleaner and less-harmful nicotine-delivery products such as e-cigarettes – should still receive duty-free treatment to encourage their use as less-harmful alternatives among smokers and other tobacco users who cannot or will not quit all tobacco use. But regulating e-cigarettes to produce significant net public health gains (and avoid unnecessary public health harms) is a somewhat complex endeavor; and providing duty-free treatment is an awkward, blunt, and imprecise public health tool. To avoid unintended consequences and complications, any effort to use the GSP or any other trade policy or tool to implement tobacco control policies or promote other public health goals by preferring certain tobacco products over others should be done only after careful consultation with and deference to government and non-government tobacco control and public health experts.¹⁷

¹⁶ USTR and the Administration have recently moved in the right direction by supporting a Trans-Pacific Partnership Agreement that will reportedly prevent tobacco companies from directly using the TPPA directly to challenge tobacco control laws or rules in the participating countries. Such a provision would establish a very important precedent that recognizes the need to treat tobacco products differently in the context of international trade. But it should not obscure the continuing need to make all U.S. trade agreement negotiations and positions and other U.S. trade policies fully consistent with Executive Order 13193 and with protecting the public health from tobacco product use.

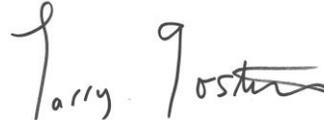
¹⁷ As noted above, however, it is possible in some cases that phasing out trade subsidies or protections for unmanufactured tobacco (tobacco leaf) rather than eliminating them immediately -- as should be done with all subsidies or protections for manufactured tobacco products -- could avoid near-term harm to small tobacco farmers and not cause or fail to prevent any significant public health harms.

Similarly, because of the direct conflict between the goals of trade liberalization and effective tobacco control policy – and because of the restrictions in the Doggett Amendment and Executive Order 13193 – any effort by USTR to implement any new or amended trade policies or agreements that could be used to challenge, delay, weaken or block tobacco control interventions that are implemented in good faith to promote the public health (and not for trade discriminatory purposes) should either be structured not to apply to non-therapeutic products containing tobacco or nicotine or should be developed only after careful consultation with and deference to both government and non-government tobacco control and public health experts.

Respectfully submitted by,



Oscar A. Cabrera
Executive Director



Lawrence O. Gostin
Faculty Director

On behalf of the:
O'Neill Institute for National & Global Health Law
Georgetown University Law Center
600 New Jersey Ave., NW
Washington, DC 20001

The O'Neill Institute for National & Global Health Law works at the intersection of law, policy and the public health. Based at Georgetown University's law school, the O'Neill Institute draws upon the University's considerable intellectual resources and works with a diverse range of experts from throughout the world to identify constructive new public health strategies and to develop the specific policies, laws, and regulations necessary to implement them effectively in different countries and other jurisdictions.

Neither the O'Neill Institute for National & Global Health Law nor Georgetown University or its Law Center will directly benefit in any way from this petition being granted. The O'Neill Institute's interest in submitting this petition is solely to inform and support possible changes to U.S. trade-related policies and practices, including the provision of duty-free treatment under the Generalized System of Practices, in ways that will protect and promote the public health.

Appendix A

Descriptions, classifications, and digit or numerical identifiers in the Harmonized Tariff Schedule of the United States for those products subject to this petition that currently have such HTSUS identifiers and descriptions:

- 2402. Cigars, cheroots, cigarillos and cigarettes, or tobacco or of tobacco substitutes, including:
 - 2402.10. Cigars, cheroots and cigarillos containing tobacco:
 - 2402.10.30 Each valued less than 15¢

- 2402.10.60 Each valued 15¢ or over but less than 23¢
- 2402.10.60 Each valued 23¢ or over
- 2402.20 Cigarettes containing tobacco:
 - 2402.20.10 Containing clove
 - 2402.20.80 Other: Paper wrapped
 - 2402.21.90 Other: Other
 - 2402.90.00 Other
- 2403.11.00 Water pipe tobacco
- 2403.19 Other:
 - 2403.19.20 Prepared for marketing to the ultimate consumer in the identical form and package in which imported
 - Pipe tobacco
 - Roll-your-own tobacco for making cigarettes
 - Other
- 2403.99 Other
 - 2403.99.20 Prepared for marketing to the ultimate consumer in the identical form and package in which imported
 - Chewing tobacco
 - Snuff and snuff flours
 - Other
- 2939.99.00 Nicotine and its salts, etc. [Unless imported solely for industrial purposes or otherwise not for human consumption or solely for FDA-approved medicinal or therapeutic purposes]
- 4420.90.20 Cigar and cigarette boxes
- 4813. Cigarette paper, whether or not cut to size or in the form of booklets or tubes:
 - 4813.10.00 In the form of booklets or tubes.
 - 4813.20.00 In rolls of a width not exceeding 5 cm
 - 4813.90.00 Other
- 8422.40.11 Machines for packaging pipe tobacco or wrapping cigarette packages.
- 8422.90.21 Parts: Of machines for packaging pipe tobacco or wrapping cigarette packages.
- 8476.81.00 Other machines: Incorporating heating or refrigerating devices [used for vending tobacco or nicotine products]
- 8476.89.00 Other [used for vending tobacco or nicotine products]
- 8476.90.00 Parts [for vending machines that offer tobacco or nicotine products]
- 8478 Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter; parts thereof:
 - 8478.10.00 Machinery: Industrial cigarette-making machines, Other
 - 8478.90.00 Parts: Parts of industrial cigarette-making machines, Other
- 9614.00 Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:
 - Pipes and pipe bowls:
 - Of wood or root:

- 9614.00.21 Roughly shaped blocks of wood or root, for the manufacture of pipes.
- 9614.00.25 Other
- 9614.00.26 Pipes and bowls wholly of clay and pipes with bowls wholly of clay
- 9614.00.28 Other: Of glass, plastics, or other
- 9614.00.94 Other: Of metal
- 9614.00.98 Other: Of glass or other

- 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, Connecticut Shade, Other
 - 2401.10.29 Other: Connecticut shade, Other
 - Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:
 - Oriental or Turkish type:
 - 2401.10.44 Cigarette leaf
 - 2401.10.48 Other
 - 2401.10.53 Cigar binder and filler, Binder, Filler, Other:
 - Flue-cured, burley and other light air-cured leaf:
 - 2401.10.61 To be used in products other than cigarettes: Flue-cured, Burley, Maryland, Other:
 - 2401.10.63 Flue-cured, Burley, Maryland, Other
 - 2401.10.65 Other: Flue-cured, Burley, Maryland, Other
 - 2401.10.95 Other: Fire-cured Kentucky and Tennessee, Dark-air cured Kentucky and Tennessee, Virginia fire-cured, Virginia sun-cured, Blackfat, Other
 - 2401.20 Tobacco, partly or wholly stemmed/stripped:
 - Not threshed or similarly processed:
 - 2401.20.05 Leaf tobacco, the product of two or more countries or dependencies, when mixed or packed together
 - Other:
 - Containing over 35 percent wrapper tobacco
 - 2401.20.14 Wrapper tobacco, Connecticut shade, Other
 - 2401.20.18 Other
 - Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:
 - Oriental or Turkish type:
 - 2401.20.23 Cigarette leaf
 - 2401.20.26 Other
 - 2401.20.29 Cigar binder and filler: Binder, Filler, Other:
 - Flue-cured, burley and other light air-cured leaf:
 - 2401.20.31 To be used in products other than cigarettes: Flue-cured, Burley, Maryland, Other
 - Other:
 - 2401.20.33 Flue-cured, Burley, Maryland, Other
 - 2401.20.35 Other: Flue-cured, Burley, Maryland, Other
 - 2401.20.57 Other: Fire-cured Kentucky and Tennessee, Dark-air cured Kentucky and Tennessee, Virginia fire-cured, Virginia sun-cured, Blackfat, Other

- Threshed or similarly processed:
- 2401.20.60 From cigar leaf: Connecticut shade, Other
Other
 - 2401.20.75 Oriental or Turkish type
Other:
 - 2401.20.83 To be used in products other than cigarettes: Flue-cured, Burley, Maryland, Fire-cured Kentucky and Tennessee, Dark-air cured Kentucky and Tennessee, Virginia fire-cured, Virginia sun-cured, Blackfat, Other
Other:
 - 2401.20.85 Flue-cured, Burley, Maryland, Fire-cured Kentucky and Tennessee, Dark-air cured Kentucky and Tennessee, Virginia fire-cured, Virginia sun-cured, Blackfat, Other
 - 2401.20.87 Other: Flue-cured, Burley, Maryland, Fire-cured Kentucky and Tennessee, Dark-air cured Kentucky and Tennessee, Virginia fire-cured, Virginia sun-cured, Blackfat, Other
 - 2401.30 Tobacco refuse:
 - From cigar leaf:
 - Tobacco stems:
 - 2401.30.03 Not cut, not ground and not pulverized
 - 2401.30.06 Cut, ground or pulverized
 - 2401.30.09 Other:
 - From Oriental or Turkish type tobacco:
 - Tobacco stems
 - 2401.30.13 Not cut, not ground and not pulverized
 - 2401.30.16 Cut, ground or pulverized
 - 2401.30.19 Other:
 - To be used in products other than cigarettes
 - Tobacco stems:
 - 2401.30.23 Not cut, not ground and not pulverized: Flue-cured, Burley, Fire-cured Kentucky and Tennessee, Dark-air cured Kentucky and Tennessee, Virginia fire-cured, Virginia sun-cured, Other
 - 2401.30.25 Cut, ground or pulverized: Flue-cured, Burley, Fire-cured Kentucky and Tennessee, Dark-air cured Kentucky and Tennessee, Virginia fire-cured, Virginia sun-cured, Other
 - Other:
 - To be used in products other than cigarettes
 - 2401.30.27 Other: Flue-cured, Burley, Fire-cured Kentucky and Tennessee, Dark-air cured Kentucky and Tennessee, Virginia fire-cured, Virginia sun-cured, Other
 - 2401.30.33 Not cut, not ground and not pulverized: Flue-cured, Burley, Fire-cured Kentucky and Tennessee, Dark-air cured Kentucky and Tennessee, Virginia fire-cured, Virginia sun-cured, Other
 - 2401.30.35 Cut, ground or pulverized: Flue-cured, Burley, Fire-cured Kentucky and Tennessee, Dark-air cured Kentucky and Tennessee, Virginia fire-cured, Virginia sun-cured, Other
 - 2401.30.37 Other: Flue-cured, Burley, Fire-cured Kentucky and Tennessee, Dark-air cured Kentucky and Tennessee, Virginia fire-cured, Virginia sun-cured, Other
 - 2401.30.70 Other: Flue-cured, Burley, Fire-cured Kentucky and Tennessee, Dark-air cured Kentucky and Tennessee, Virginia fire-cured, Virginia sun-cured, Other.