

Issue: Classification of Cigarillos

Items at issue: Description as per Item 1 & Item 2

Item 1:



Item 2:



Possible classification: Sub-Heading 2402.10.10 or Sub-Heading 2402.10.90

Matters under consideration:

- Sub-Heading 2402.10.10: Cigarillos
- Sub-Heading 2402.10.90: Other

Description of goods:

Item 1: Metallic box containing 10 mini cigars 100% selected tobacco.

Item 2: Paper box of dimension 10.3 cm x 4.7 cm, containing 10 sticks, 100% “tobacco de Cuba”.

Basis of ruling:

Sub-Heading 2402.10.90 covers cigars & cheroots, containing tobacco, whereas Sub-Heading 2402.10.10 covers cigarillos only. Both products contain tobacco. In the Explanatory Note there is no clear distinction between cigar and cigarillos. According to “*The Concise Oxford Dictionary*” a cigarillo is defined as a small cigar. Cigarillos are generally shorter and narrower than traditional cigars.

Conclusion:

Both items are classified under Heading 24.02. However, since cigarillos are more specifically covered under Sub-Heading 2402.10.10, classification is determined under the latter HS code by application of GIRs 1, 3(a) and 6.