

SECRET

GENERAL AGREEMENT

ON TARIFFS AND TRADE

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NEGOTIATIONS UNDER ARTICLE XXVIII OF THE GATT 1947
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NEGOTIATIONS UNDER ARTICLE XXVIII:5 OF THE GATT 1947

Schedule XX - United States of America

Addendum

The following communication, dated 11 September 1995, has been received from the United States.

Attached are reports¹ on the outcome of negotiations by the United States under Article XXVIII of the GATT 1947 concerning import duties for certain tobacco products. These changes came into effect on 13 September 1995.

¹English only.

SECRET

GENERAL AGREEMENT
ON TRADES AND TRADE

NEGOTIATIONS UNDER ARTICLE XXVIII OF THE GATT 1947

Report by the delegation of the United States of America relating to the negotiations under Article XXVIII of the GATT 1947 with respect to Schedule XX - United States of America. U.S. concessions with respect to certain tobacco items in Schedule XX - United States of America, annexed to the GATT 1947:

1. Negotiations resulted in agreement with:

Argentina

Brazil

Dominican Republic

Guatemala

Turkey

Zimbabwe

2. Consultations with the European Community have resulted in an *ad referendum* agreement which is expected to be finalized shortly.

REPORT

To the Director-General
General Agreement on Tariffs and Trade
Geneva

September 11, 1995

CHANGES IN SCHEDULE XX - UNITED STATES OF AMERICA

NEGOTIATIONS RELATING TO SCHEDULE XX -
UNITED STATES OF AMERICA

The Delegations of the United States of America and the Republic of Argentina have concluded their negotiations under Article XXVIII of the GATT 1947 for the modification of concessions provided for in Schedule XX - United States of America, as set out in the Report attached.

Tariff Item	Description	Rate
2403.99.00	Manufactured tobacco and manufactured tobacco substitutes other than smoking tobacco; tobacco extracts and essences	24.7 cents/kg
2403.91.40	"Homogenized" or "reconstituted" tobacco, not suitable for use as wrapper tobacco	19.9 cents/kg
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	32.8 cents/kg
2401.30.90	Tobacco refuse other than stems	28.4 cents/kg
2401.30.80	Tobacco stems, cut, ground or pulverized	97 cents/kg
2401.30.30	Tobacco stems, not cut, not ground and not pulverized	free
2401.30.80	leaf	37.2 cents/kg
2401.30.30	tobacco wrapper tobacco, or not containing over 35% wrapper tobacco, partially or wholly stemmed or stripped, not threshed or similarly processed, not containing cigarette leaf, partly or wholly stemmed or stripped, over 21.6 cm in length, not stemmed or stripped, not containing wrapper tobacco, or not containing over 35% cigarette leaf other than oriental or Turkish type not	40.9 cents/kg
2401.10.80	Cigarette leaf other than oriental or Turkish type not over 21.6 cm in length, not stemmed or stripped, not containing wrapper tobacco, or not containing over 35% cigarette leaf	23.9 cents/kg

Signed for the delegation of
the United States of America

Signed for the delegation of
the Republic of Argentina

REPORT

Results of Negotiations under Article XXVIII of the GATT 1947 for the
Modification of Concessions in the Schedule of the United States of America,
Initially Negotiated with the Dominican Republic, Greece, Turkey
and the United Kingdom

CHANGES IN SCHEDULE XX - UNITED STATES OF AMERICAA. Concessions to be modified

As described further below, the United States will modify its concessions on the following tariff items of its GATT 1947 schedule of concessions:

<u>Tariff Item</u>	<u>Description</u>	<u>Rate of Duty (bound in Marrakesh Schedule XX)</u>
2401.10.60	Cigarette leaf other than oriental or Turkish type not over 21.6 cm in length, not stemmed or stripped, not containing wrapper tobacco, or not containing over 35% wrapper tobacco	23.9 cents/kg
2401.20.30	Cigarette leaf, partly or wholly stemmed or stripped, not threshed or similarly processed, not containing wrapper tobacco, or not containing over 35% wrapper tobacco	40.9 cents/kg
2401.20.80	Tobacco, partly or wholly stemmed or stripped, threshed or similarly processed, other than from cigar leaf	37.5 cents/kg
2401.30.30	Tobacco stems, not cut, not ground and not pulverized	free
2401.30.60	Tobacco stems, cut, ground or pulverized	97 cents/kg
2401.30.90	Tobacco refuse other than stems	28.4 cents/kg
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	32.8 cents/kg
2403.91.40	"Homogenized" or "reconstituted" tobacco, not suitable for use as wrapper tobacco	19.9 cents/kg
2403.99.00	Manufactured tobacco and manufactured tobacco substitutes other than smoking tobacco; tobacco extracts and essences	24.7 cents/kg

B. Modifications

The Attachment reflects the modifications to Schedule XX resulting from the negotiations under Article XXVIII, with bracketed matter included to assist in the understanding of the modifications. The United States will establish a tariff-rate quota on tobacco described in additional U.S. Note 4 to Schedule XX, under which an aggregate annual quantity of 10,750 metric tons of tobacco from Argentina will be permitted to be imported.

Classification of Goods	Description of Goods	Quantity
2401.10.02	Manufactured tobacco (whether or not treated or similarly processed); tobacco refuse	10,750
2401.10	Tobacco, not stemmed/stripped	10,750
	(Containing over 32 percent wrapper tobacco)	
	Not containing wrapper tobacco, or not containing over 32 percent wrapper tobacco	
	[Oriental or Turkish type]	
	Other	
	[Cigar binder and filler]	
	Other	
	Blue-cured, burley and other light air-cured leaf	
2401.10.01	To be used in products other than cigarettes	10,750
	Other	
2401.10.03	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions	10,750
2401.10.05	Other	10,750

See endnotes.

ATTACHMENT

<u>Tariff item number</u>	<u>Description of Products</u>	<u>Rates of duty to be bound</u>
2401	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse:	
2401.10	Tobacco, not stemmed/stripped:	
	[Containing over 35 percent wrapper tobacco:]	
	Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:	
	[Oriental or Turkish type:]	
	Other:	
	[Cigar binder and filler:]	
	Other:	
	Flue-cured, burley and other light air-cured leaf:	
2401.10.61	To be used in products other than cigarettes.....	23.9¢/kg 1/
	Other:	
2401.10.63	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions...	23.9¢/kg 1/
2401.10.65	Other.....	350% 2/

See endnotes.

2401 (con.)	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):	
2401.20	Tobacco, partly or wholly stemmed/stripped:	
	Not threshed or similarly processed:	
	[Leaf tobacco, the product of two or more countries or dependencies, when mixed or packed together:]	
	Other:	
	[Containing over 35 percent wrapper tobacco:]	
	Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:	
	[Oriental or Turkish type:]	
	Other:	
	[Cigar binder and filler:]	
	Other:	
	Flue-cured, burley and other light air-cured leaf:	
2401.20.31	To be used in products other than cigarettes.....	40.9¢/kg 1/
	Other:	
2401.20.33	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	40.9¢/kg 1/
2401.20.35	Other.....	350% 2/

See endnotes.

2401 (con.)	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):	
2401.20 (con.)	Tobacco, partly or wholly stemmed/stripped (con.):	
	Threshed or similarly processed:	
	[From cigar leaf:]	
	Other:	
	[Oriental or Turkish type:]	
	Other:	
2401.20.83	To be used in products other than cigarettes.....	37.5¢/kg 1/
	Other:	
2401.20.85	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	37.5¢/kg 1/
2401.20.87	Other.....	350% 2/

See endnotes.

2401 (con.)	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):	
2401.30	Tobacco refuse:	
	[From cigar leaf:]	
	Other:	
	[From Oriental or Turkish type tobacco:]	
	Other:	
	To be used in products other than cigarettes:	
	Tobacco stems:	
2401.30.23	Not cut, not ground and not pulverized.....	Free <u>3</u> /
2401.30.25	Cut, ground or pulverized.....	97¢/kg <u>1</u> /
2401.30.27	Other.....	28.4¢/kg <u>1</u> /
	Other:	
	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions:	
	Tobacco stems:	
2401.30.33	Not cut, not ground and not pulverized.....	Free <u>3</u> /
2401.30.35	Cut, ground or pulverized....	97¢/kg <u>1</u> /
2401.30.37	Other.....	28.4¢/kg <u>1</u> /
2401.30.70	Other:	
	Tobacco stems:	
A	Not cut, not ground and not pulverized.....	350% <u>2</u> /
B	Cut, ground or pulverized....	350% <u>2</u> /
C	Other.....	350% <u>2</u> /

See endnotes.

2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:	
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
2403.10.20	Prepared for marketing to the ultimate consumer in the identical form and package in which imported...	32.8¢/kg <u>1/</u>
	Other:	
2403.10.30	To be used in products other than cigarettes.....	32.8¢/kg <u>1/</u>
	Other:	
2403.10.60	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	32.8¢/kg <u>1/</u>
2403.10.90	Other.....	350% <u>2/</u>
	Other:	
2403.91	"Homogenized" or "reconstituted" tobacco:	
	[Suitable for use as wrapper tobacco:]	
	Other:	
2403.91.43	To be used in products other than cigarettes.....	19.9¢/kg <u>1/</u>
	Other:	
2403.91.45	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	19.9¢/kg <u>1/</u>
2403.91.47	Other.....	350% <u>2/</u>

See endnotes.

2403 (con.) Other manufactured tobacco and manufactured tobacco
substitutes; "homogenized" or "reconstituted" tobacco;
tobacco extracts and essences (con.):

Other (con.):

2403.99 Other:

2403.99.20 Prepared for marketing to the ultimate
consumer in the identical form and package
in which imported..... 24.7¢/kg 1/

Other:

2403.99.30 To be used in products other than
cigarettes..... 24.7¢/kg 1/

Other:

2403.99.60 Described in additional U.S.
note 4 to this chapter and entered
pursuant to its provisions..... 24.7¢/kg 1/

2403.99.90 Other..... 350% 2/

1/ Final Uruguay Round concession to become effective January 1, 2000, upon completion of staging in accordance with the Marrakesh Schedule XX.

2/ Rate to become effective on date of implementation of these modifications.

3/ Existing rate of duty.

To the Director-General
General Agreement on Tariffs and Trade
Geneva

September 11, 1995

NEGOTIATIONS RELATING TO SCHEDULE XX -
UNITED STATES OF AMERICA

The Delegations of the United States of America and the Federative Republic of Brazil have concluded their negotiations under Article XXVIII of the GATT 1947 for the modification of concessions provided for in Schedule XX - United States of America, as set out in the Report attached.

Signed for the delegations of
the United States of America

Signed for the delegation of
the Federative Republic of Brazil

REPORT

Results of Negotiations under Article XXVIII of the GATT 1947 for the
Modification of Concessions in the Schedule of the United States of America,
Initially Negotiated with the Dominican Republic, Greece, Turkey
and the United Kingdom

CHANGES IN SCHEDULE XX - UNITED STATES OF AMERICAA. Concessions to be modified

As described further below, the United States will modify its concessions on the following tariff items of its GATT 1947 schedule of concessions:

<u>Tariff Item</u>	<u>Description</u>	<u>Rate of Duty (bound in Marrakesh Schedule XX)</u>
2401.10.60	Cigarette leaf other than oriental or Turkish type not over 21.6 cm in length, not stemmed or stripped, not containing wrapper tobacco, or not containing over 35% wrapper tobacco	23.9 cents/kg
2401.20.30	Cigarette leaf, partly or wholly stemmed or stripped, not threshed or similarly processed, not containing wrapper tobacco, or not containing over 35% wrapper tobacco	40.9 cents/kg
2401.20.80	Tobacco, partly or wholly stemmed or stripped, threshed or similarly processed, other than from cigar leaf	37.5 cents/kg
2401.30.30	Tobacco stems, not cut, not ground and not pulverized	free
2401.30.60	Tobacco stems, cut, ground or pulverized	97 cents/kg
2401.30.90	Tobacco refuse other than stems	28.4 cents/kg
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	32.8 cents/kg
2403.91.40	"Homogenized" or "reconstituted" tobacco, not suitable for use as wrapper tobacco	19.9 cents/kg
2403.99.00	Manufactured tobacco and manufactured tobacco substitutes other than smoking tobacco; tobacco extracts and essences	24.7 cents/kg

B. Modifications

The Attachment reflects the modifications to Schedule XX resulting from the negotiations under Article XXVIII, with bracketed matter included to assist in the understanding of the modifications. The United States will establish a tariff-rate quota on tobacco described in additional U.S. Note 4 to Schedule XX, under which an aggregate annual quantity of 80,200 metric tons of tobacco from Brazil will be permitted to be imported.

CHANGES IN SCHEDULE XX - UNITED STATES OF AMERICA

As described further below, the United States will modify its concessions on the following tariff items of its GATT 1947 schedule of concessions:

Rate of Duty (cents/kg in Markings Schedule XX)	Description	Tariff Item
27.9 cents/kg	Cigarette leaf, other than oriental or Turkish type, not over 51.8 cm in length, not stemmed or stripped, not containing wrapper tobacco, or not containing over 32% wrapper tobacco	2401.10.01
40.9 cents/kg	Cigarette leaf, partly or wholly stemmed or stripped, not treated or similarly processed, not containing wrapper tobacco, or not containing over 32% wrapper tobacco	2401.20.30
37.5 cents/kg	Tobacco, partly or wholly stemmed or stripped, treated or similarly processed, other than from cigar leaf	2401.20.80
Free	Tobacco stems, not cut, not ground and not pulverized	2401.30.30
97 cents/kg	Tobacco stems, cut, ground or pulverized	2401.30.60
28.4 cents/kg	Tobacco refuse other than stems	2401.30.90
32.8 cents/kg	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	2402.10.00
19.9 cents/kg	"Homogenized" or "reconstituted" tobacco, not suitable for use as wrapper tobacco	2403.91.40
34.7 cents/kg	Manufactured tobacco and manufactured tobacco substitutes other than smoking tobacco, tobacco extract and essences	2403.99.00

ATTACHMENT

<u>Tariff item number</u>	<u>Description of Products</u>	<u>Rates of duty to be bound</u>
2401	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse:	
2401.10	Tobacco, not stemmed/stripped: [Containing over 35 percent wrapper tobacco:] Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco: [Oriental or Turkish type:] Other: [Cigar binder and filler:] Other:	
2401.10.61	Flue-cured, burley and other light air-cured leaf: To be used in products other than cigarettes.....	23.9¢/kg 1/
2401.10.63	Other:	
2401.10.65	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions... Other.....	23.9¢/kg 1/ 350% 2/

See endnotes.

2401 (con.) Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):

2401.20 Tobacco, partly or wholly stemmed/stripped:

Not threshed or similarly processed:

[Leaf tobacco, the product of two or more countries or dependencies, when mixed or packed together:]

Other:

[Containing over 35 percent wrapper tobacco:]

Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:

[Oriental or Turkish type:]

Other:

[Cigar binder and filler:]

Other:

Flue-cured, burley and other light air-cured leaf:

2401.20.31 To be used in products other than cigarettes..... 40.9¢/kg 1/

Other:

2401.20.33 Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions..... 40.9¢/kg 1/

2401.20.35 Other..... 350% 2/

See endnotes.

2401 (con.) Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):

2401.20 (con.) Tobacco, partly or wholly stemmed/stripped (con.):

Threshed or similarly processed:

[From cigar leaf:]

Other:

[Oriental or Turkish type:]

Other:

2401.20.83 To be used in products other than cigarettes..... 37.5¢/kg 1/

Other:

2401.20.85 Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions..... 37.5¢/kg 1/

2401.20.87 Other..... 350% 2/

See endnotes.

2401 (con.)	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):	
2401.30	Tobacco refuse:	
	[From cigar leaf:]	
	Other:	
	[From Oriental or Turkish type tobacco:]	
	Other:	
	To be used in products other than cigarettes:	
	Tobacco stems:	
2401.30.23	Not cut, not ground and not pulverized.....	Free <u>3</u> /
2401.30.25	Cut, ground or pulverized.....	97¢/kg <u>1</u> /
2401.30.27	Other.....	28.4¢/kg <u>1</u> /
	Other:	
	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions:	
	Tobacco stems:	
2401.30.33	Not cut, not ground and not pulverized.....	Free <u>3</u> /
2401.30.35	Cut, ground or pulverized....	97¢/kg <u>1</u> /
2401.30.37	Other.....	28.4¢/kg <u>1</u> /
2401.30.70	Other:	
	Tobacco stems:	
A	Not cut, not ground and not pulverized.....	350% <u>2</u> /
B	Cut, ground or pulverized....	350% <u>2</u> /
C	Other.....	350% <u>2</u> /

See endnotes.

2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:	
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
2403.10.20	Prepared for marketing to the ultimate consumer in the identical form and package in which imported...	32.8¢/kg 1/
	Other:	
2403.10.30	To be used in products other than cigarettes.....	32.8¢/kg 1/
	Other:	
2403.10.60	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	32.8¢/kg 1/
2403.10.90	Other.....	350% 2/
	Other:	
2403.91	"Homogenized" or "reconstituted" tobacco: [Suitable for use as wrapper tobacco:] Other:	
2403.91.43	To be used in products other than cigarettes.....	19.9¢/kg 1/
	Other:	
2403.91.45	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	19.9¢/kg 1/
2403.91.47	Other.....	350% 2/

See endnotes.

2403 (con.)	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences (con.):	
	Other (con.):	
2403.99	Other:	
2403.99.20	Prepared for marketing to the ultimate consumer in the identical form and package in which imported.....	24.7¢/kg ^{1/}
	Other:	
2403.99.30	To be used in products other than cigarettes.....	24.7¢/kg ^{1/}
	Other:	
2403.99.60	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	24.7¢/kg ^{1/}
2403.99.90	Other.....	350% ^{2/}

^{1/} Final Uruguay Round concession to become effective January 1, 2000, upon completion of staging in accordance with the Marrakesh Schedule XX.

^{2/} Rate to become effective on date of implementation of these modifications.

^{3/} Existing rate of duty.

REPORT

To the Director-General
General Agreement on Tariffs and Trade
Geneva

September 11, 1995

CHANGES IN SCHEDULE XX - UNITED STATES OF AMERICA

NEGOTIATIONS RELATING TO SCHEDULE XX -
UNITED STATES OF AMERICA

The Delegations of the United States of America and the Dominican Republic have concluded their negotiations under Article XXVIII of the GATT 1947 for the modification of concessions provided for in Schedule XX - United States of America, as set out in the Report attached.

Tariff Item	Description	Rate of Duty (bound in Markkaa in Schedule XX)
2401.10.60	Cigarette leaf, other than oriental or Turkish type, not stemmed or stripped, not cut, not containing tobacco, or not containing tobacco, or not containing tobacco	22.9 cents/kg
2401.20.30	Cigarette leaf, partly or wholly stemmed or stripped, not threshed or similarly processed, not containing wrapper tobacco, or not containing over 35% wrapper tobacco	40.9 cents/kg
2401.20.80	Tobacco, partly or wholly stemmed or stripped, threshed or similarly processed, other than from cigar leaf	27.2 cents/kg
2401.30.30	Tobacco stems, not cut, not ground and not pulverized	free
2401.30.60	Tobacco stems, cut, ground or pulverized	97 cents/kg
2401.30.90	Tobacco refuse other than stems	28.4 cents/kg
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	32.8 cents/kg
2403.91.40	"Homogenized" or "reconstituted" tobacco, not suitable for use as wrapper tobacco	19.9 cents/kg
2403.99.00	Manufactured tobacco and manufactured tobacco substitutes other than smoking tobacco; tobacco extracts and essences	24.7 cents/kg

Signed for the delegation of
the United States of America

Signed for the delegation of
the Dominican Republic

REPORT

Results of Negotiations under Article XXVIII of the GATT 1947 for the
Modification of Concessions in the Schedule of the United States of America,
Initially Negotiated with the Dominican Republic, Greece, Turkey
and the United Kingdom

CHANGES IN SCHEDULE XX - UNITED STATES OF AMERICA

A. Concessions to be modified

As described further below, the United States will modify its concessions on the following tariff items in its GATT 1947 schedule of concessions:

Tariff Item	Description	Rate of Duty (bound in Marrakesh Schedule XX)
2401.10.60	Cigarette leaf other than oriental or Turkish type not over 21.6 cm in length, not stemmed or stripped, not containing wrapper tobacco, or not containing over 35% wrapper tobacco	23.9 cents/kg
2401.20.30	Cigarette leaf, partly or wholly stemmed or stripped, not threshed or similarly processed, not containing wrapper tobacco, or not containing over 35% wrapper tobacco	40.9 cents/kg
2401.20.80	Tobacco, partly or wholly stemmed or stripped, threshed or similarly processed, other than from cigar leaf	37.5 cents/kg
2401.30.30	Tobacco stems, not cut, not ground and not pulverized	free
2401.30.60	Tobacco stems, cut, ground or pulverized	97 cents/kg
2401.30.90	Tobacco refuse other than stems	28.4 cents/kg
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	32.8 cents/kg
2403.91.40	"Homogenized" or "reconstituted" tobacco, not suitable for use as wrapper tobacco	19.9 cents/kg
2403.99.00	Manufactured tobacco and manufactured tobacco substitutes other than smoking tobacco; tobacco extracts and essences	24.7 cents/kg

B. Modifications

The Attachment reflects the modifications to Schedule XX resulting from the negotiations under Article XXVIII, with bracketed matter included to assist in the understanding of the modifications. The United States will establish a tariff-rate quota for tobacco described in additional U.S. Note 4 to Schedule XX. The Dominican Republic will not receive a country-specific allocation under the tariff-rate quota.

C. Elimination of duties

As a result of the negotiations under Article XXVIII, the United States will eliminate all duties on cigar tobacco, as set forth in the Attachment.

HS Code	Description	Rate
2401.10.21	Wrapper tobacco	Free
2401.10.22	Other	Free
2401.10.23	Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco	Free
2401.10.24	Other	Free
2401.10.25	Cigar binder and filler	Free
2401.10.26	Other	Free
2401.10.27	Five-cured, burley and other light air-cured leaf	Free
2401.10.28	To be used in products other than cigarettes	Free
2401.10.29	Other	Free
2401.10.30	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions	Free
2401.10.31	Other	Free

See endnotes

ATTACHMENT

<u>Tariff item number</u>	<u>Description of Products</u>	<u>Rates of duty to be bound</u>
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.....	Free 1/
2401.10.29	Other.....	Free 1/
	Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:	
	[Oriental or Turkish type:]	
	Other:	
2401.10.53	Cigar binder and filler.....	Free 1/
	Other:	
	Flue-cured, burley and other light air-cured leaf:	
2401.10.61	To be used in products other than cigarettes.....	23.9¢/kg 2/
	Other:	
2401.10.63	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions...	23.9¢/kg 2/
2401.10.65	Other.....	350% 3/

See endnotes.

2401 (con.)	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):	
2401.20	Tobacco, partly or wholly stemmed/stripped:	
	Not threshed or similarly processed:	
	[Leaf tobacco, the product of two or more countries or dependencies, when mixed or packed together]	
	Other:	
2401.20.20	Containing over 35 percent wrapper tobacco.....	Free 1/
	Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:	
	[Oriental or Turkish type:]	
	Other:	
2401.20.29	Cigar binder and filler.....	Free 1/
	Other:	
	Flue-cured, burley and other light air-cured leaf:	
2401.20.31	To be used in products other than cigarettes.....	40.9¢/kg 2/
	Other:	
2401.20.33	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	40.9¢/kg 2/
2401.20.35	Other.....	350% 3/

See endnotes.

See endnotes.

2401 (con.)	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):	
2401.20 (con.)	Tobacco, partly or wholly stemmed/stripped (con.):	
	Threshed or similarly processed:	
2401.20.60	From cigar leaf.....	Free <u>1/</u>
	Other:	
	[Oriental or Turkish type:]	
	Other:	
2401.20.83	To be used in products other than cigarettes.....	37.5¢/kg <u>2/</u>
	Other:	
2401.20.85	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	37.5¢/kg <u>2/</u>
2401.20.87	Other.....	350% <u>3/</u>
2401.30	Tobacco refuse:	
	From cigar leaf:	
	Tobacco stems:	
2401.30.03	Not cut, not ground and not pulverized.....	Free <u>4/</u>
2401.30.06	Cut, ground or pulverized.....	Free <u>1/</u>
2401.30.09	Other.....	Free <u>1/</u>

See endnotes.

2401 (con.)	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):	
2401.30 (con.)	Tobacco refuse (con.):	
	Other:	
	[From Oriental or Turkish type tobacco:]	
	Other:	
	To be used in products other than cigarettes:	
	Tobacco stems:	
2401.30.23	Not cut, not ground and not pulverized.....	Free <u>4</u> /
2401.30.25	Cut, ground or pulverized.....	97¢/kg <u>2</u> /
2401.30.27	Other.....	28.4¢/kg <u>2</u> /
	Other:	
	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions:	
	Tobacco stems:	
2401.30.33	Not cut, not ground and not pulverized.....	Free <u>4</u> /
2401.30.35	Cut, ground or pulverized....	97¢/kg <u>2</u> /
2401.30.37	Other.....	28.4¢/kg <u>2</u> /
2401.30.70	Other:	
	Tobacco stems:	
A	Not cut, not ground and not pulverized.....	350% <u>3</u> /
B	Cut, ground or pulverized....	350% <u>3</u> /
C	Other.....	350% <u>3</u> /

See endnotes.

2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:	
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
2403.10.20	Prepared for marketing to the ultimate consumer in the identical form and package in which imported...	32.8¢/kg <u>2/</u>
	Other:	
2403.10.30	To be used in products other than cigarettes.....	32.8¢/kg <u>2/</u>
	Other:	
2403.10.60	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	32.8¢/kg <u>2/</u>
2403.10.90	Other.....	350% <u>3/</u>
	Other:	
2403.91	"Homogenized" or "reconstituted" tobacco: [Suitable for use as wrapper tobacco]	
	Other:	
2403.91.43	To be used in products other than cigarettes.....	19.9¢/kg <u>2/</u>
	Other:	
2403.91.45	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	19.9¢/kg <u>2/</u>
2403.91.47	Other.....	350% <u>3/</u>

See endnotes.

2403 (con.) Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences (con.):

Other (con.):

2403.99

Other:

2403.99.20

Prepared for marketing to the ultimate consumer in the identical form and package in which imported..... 24.7e/kg 2/

Other:

2403.99.30

To be used in products other than cigarettes..... 24.7e/kg 2/

Other:

2403.99.60

Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions..... 24.7e/kg 2/

2403.99.90

Other..... 350% 3/

1/ Rate to become effective on date of implementation of these modifications. These modifications will supersede the Marrakesh Schedule XX (under which the final Uruguay Round concession rate is scheduled to become effective January 1, 2000, upon completion of staging).

2/ Final Uruguay Round concession to become effective January 1, 2000, upon completion of staging in accordance with the Marrakesh Schedule XX.

3/ Rate to become effective on date of implementation of these modifications.

4/ Existing rate of duty.

To the Director-General
World Trade Organization
Geneva

September 11, 1995

NEGOTIATIONS RELATING TO SCHEDULE XX -
UNITED STATES OF AMERICA

The Delegations of the United States of America and the Republic of Guatemala have concluded their negotiations under Article XXVIII of the GATT 1994 for the modification of concessions provided for in Schedule XX - United States of America, as set out in the Report attached.

Signed for the delegation of
the United States of America

Signed for the delegation of
the Republic of Guatemala

REPORT

Results of Negotiations under Article XXVIII of the GATT 1994 for the
Modification of Concessions in the Schedule of the United States of America,
Initially Negotiated with the Dominican Republic, Greece, Turkey
and the United Kingdom

CHANGES IN SCHEDULE XX - UNITED STATES OF AMERICA

A. Concessions to be modified

As described further below, the United States will modify its concessions on the following tariff items of its GATT 1994 schedule of concessions:

<u>Tariff Item</u>	<u>Description</u>	<u>Rate of Duty (bound in Marrakesh Schedule XX)</u>
2401.10.60	Cigarette leaf other than oriental or Turkish type not over 21.6 cm in length, not stemmed or stripped, not containing wrapper tobacco, or not containing over 35% wrapper tobacco	23.9 cents/kg
2401.20.30	Cigarette leaf, partly or wholly stemmed or stripped, not threshed or similarly processed, not containing wrapper tobacco, or not containing over 35% wrapper tobacco	40.9 cents/kg
2401.20.80	Tobacco, partly or wholly stemmed or stripped, threshed or similarly processed, other than from cigar leaf	37.5 cents/kg
2401.30.30	Tobacco stems, not cut, not ground and not pulverized	free
2401.30.60	Tobacco stems, cut, ground or pulverized	97 cents/kg
2401.30.90	Tobacco refuse other than stems	28.4 cents/kg
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	32.8 cents/kg
2403.91.40	"Homogenized" or "reconstituted" tobacco, not suitable for use as wrapper tobacco	19.9 cents/kg
2403.99.00	Manufactured tobacco and manufactured tobacco substitutes other than smoking tobacco; tobacco extracts and essences	24.7 cents/kg

B. Modifications

The Attachment reflects the modifications to Schedule XX resulting from the negotiations under Article XXVIII, with bracketed matter included to assist in the understanding of the modifications. The United States will establish a tariff-rate quota on tobacco described in additional U.S. Note 4 to Schedule XX, under which the following quantities of tobacco from Guatemala will be permitted to be imported: 8,500 tons in the first quota year in which the TRQ is established, 8,875 tons in the second quota year, 9,250 tons in the third quota year, 9,625 tons in the fourth quota year, and 10,000 tons beginning with the fifth quota year.

C. Elimination of duties

As a result of the negotiations under Article XXVIII, the United States will eliminate all duties on cigar tobacco, as set forth in the Attachment.

Rate of Duty from Schedule XXI	Description	HS Code
25.8 cents/kg	Cigarettes, leaf, partially or wholly stemmed or stripped, not in packs or in tins, not stemmed or stripped, not containing wrapper tobacco, or not containing over 32% wrapper tobacco	2401.10.00
40.8 cents/kg	Cigarettes, leaf, partially or wholly stemmed or stripped, not in packs or in tins, not stemmed or stripped, not containing wrapper tobacco, or not containing over 32% wrapper tobacco	2401.20.30
57.2 cents/kg	Tobacco, partly or wholly stemmed or stripped, packed or in tins, not stemmed or stripped, not containing wrapper tobacco, or not containing over 32% wrapper tobacco	2401.30.30
10%	Tobacco stems, not cut, not ground and not pulverized	2401.30.10
0%	Tobacco stems, cut, ground or pulverized	2401.30.50
28.4 cents/kg	Tobacco, other than leaf, stems	2401.30.80
33.8 cents/kg	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	2403.10.00
19.8 cents/kg	"Manufactured" or "reconstituted" tobacco, not suitable for use as wrapper tobacco	2403.91.40
24.7 cents/kg	Manufactured tobacco and manufactured tobacco substitutes other than smoking tobacco, extracts and essences	2403.99.00

ATTACHMENT

<u>Tariff item number</u>	<u>Description of Products</u>	<u>Rates of duty to be bound</u>
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.....	Free 1/
2401.10.29	Other.....	Free 1/
	Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:	
	[Oriental or Turkish type:]	
	Other:	
2401.10.53	Cigar binder and filler.....	Free 1/
	Other:	
	Flue-cured, burley and other light air-cured leaf:	
2401.10.61	To be used in products other than cigarettes.....	23.9¢/kg 2/
	Other:	
2401.10.63	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	23.9¢/kg 2/
2401.10.65	Other.....	350% 3/

See endnotes.

2401 (con.)	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):	
2401.20	Tobacco, partly or wholly stemmed/stripped:	
	Not threshed or similarly processed:	
	[Leaf tobacco, the product of two or more countries or dependencies, when mixed or packed together]	
	Other:	
2401.20.20	Containing over 35 percent wrapper tobacco.....	Free 1/
	Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:	
	[Oriental or Turkish type:]	
	Other:	
2401.20.29	Cigar binder and filler.....	Free 1/
	Other:	
	Flue-cured, burley and other light air-cured leaf:	
2401.20.31	To be used in products other than cigarettes.....	40.9¢/kg 2/
	Other:	
2401.20.33	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	40.9¢/kg 2/
2401.20.35	Other.....	35% 3/

See endnotes.

2401 (con.)	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):	
2401.20 (con.)	Tobacco, partly or wholly stemmed/stripped (con.):	
	Threshed or similarly processed:	
2401.20.60	From cigar leaf.....	Free <u>1</u> /
	Other:	
	[Oriental or Turkish type:]	
	Other:	
2401.20.83	To be used in products other than cigarettes.....	37.5¢/kg <u>2</u> /
	Other:	
2401.20.85	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	37.5¢/kg <u>2</u> /
2401.20.87	Other.....	350% <u>3</u> /
2401.30	Tobacco refuse:	
	From cigar leaf:	
	Tobacco stems:	
2401.30.03	Not cut, not ground and not pulverized.....	Free <u>4</u> /
2401.30.06	Cut, ground or pulverized.....	Free <u>1</u> /
2401.30.09	Other.....	Free <u>1</u> /

See endnotes.

2401 (con.)	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):	
2401.30 (con.)	Tobacco refuse (con.):	
	Other:	
	[From Oriental or Turkish type tobacco:]	
	Other:	
	To be used in products other than cigarettes:	
	Tobacco stems:	
2401.30.23	Not cut, not ground and not pulverized.....	Free <u>4/</u>
2401.30.25	Cut, ground or pulverized.....	97¢/kg <u>2/</u>
2401.30.27	Other.....	28.4¢/kg <u>2/</u>
	Other:	
	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions:	
	Tobacco stems:	
2401.30.33	Not cut, not ground and not pulverized.....	Free <u>4/</u>
2401.30.35	Cut, ground or pulverized....	97¢/kg <u>2/</u>
2401.30.37	Other.....	28.4¢/kg <u>2/</u>
2401.30.70	Other:	
	Tobacco stems:	
A	Not cut, not ground and not pulverized.....	350% <u>3/</u>
B	Cut, ground or pulverized....	350% <u>3/</u>
C	Other.....	350% <u>3/</u>

See endnotes.

2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:	
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
2403.10.20	Prepared for marketing to the ultimate consumer in the identical form and package in which imported...	32.8¢/kg <u>2/</u>
	Other:	
2403.10.30	To be used in products other than cigarettes.....	32.8¢/kg <u>2/</u>
	Other:	
2403.10.60	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	32.8¢/kg <u>2/</u>
2403.10.90	Other.....	350% <u>3/</u>
	Other:	
2403.91	"Homogenized" or "reconstituted" tobacco: [Suitable for use as wrapper tobacco]	
	Other:	
2403.91.43	To be used in products other than cigarettes.....	19.9¢/kg <u>2/</u>
	Other:	
2403.91.45	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	19.9¢/kg <u>2/</u>
2403.91.47	Other.....	350% <u>3/</u>

Rate to become effective on date of implementation of these modifications. These modifications will supersede the Harmonized Schedule XX (under which the final Uruguay Round concession rate is scheduled to become effective January 1, 2000, upon completion of staging).

Final Uruguay Round concession to become effective January 1, 2000, upon completion of staging in accordance with the Harmonized Schedule XX.

Rate to become effective on date of implementation of these modifications.

Existing rate of duty.

See endnotes.

2403 (con.)	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences (con.):	
	Other (con.):	
2403.99	Other:	
2403.99.20	Prepared for marketing to the ultimate consumer in the identical form and package in which imported.....	24.7¢/kg <u>2/</u>
	Other:	
2403.99.30	To be used in products other than cigarettes.....	24.7¢/kg <u>2/</u>
	Other:	
2403.99.60	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	24.7¢/kg <u>2/</u>
2403.99.90	Other.....	350% <u>3/</u>

1/ Rate to become effective on date of implementation of these modifications. These modifications will supersede the Marrakesh Schedule XX (under which the final Uruguay Round concession rate is scheduled to become effective January 1, 2000, upon completion of staging).

2/ Final Uruguay Round concession to become effective January 1, 2000, upon completion of staging in accordance with the Marrakesh Schedule XX.

3/ Rate to become effective on date of implementation of these modifications.

4/ Existing rate of duty.

To the Director-General
General Agreement on Tariffs and Trade
Geneva

REPORT

Results of Negotiations under Article XXVIII of the GATT 1947 for the
Modification of Concessions in the Schedule of the United States of America
Negotiated with the Dominican Republic, Greece, Turkey
and the United Kingdom

September 11, 1995

CHANGES IN SCHEDULE XX - UNITED STATES OF AMERICA
NEGOTIATIONS RELATING TO SCHEDULE XX -
UNITED STATES OF AMERICA

The Delegations of the United States of America and the Republic of Turkey have concluded their negotiations under Article XXVIII of the GATT 1947 for the modification of concessions provided for in Schedule XX - United States of America, as set out in the Report attached.

Tariff Item	Description	Rate of Duty (found in Marksheet Schedule XX)
2401.10.60	For the delegation of the Republic of Turkey 35% wrapper tobacco containing wrapper tobacco, or not containing wrapper tobacco	For the delegation of the United States of America
2401.20.30	tobacco wrapper tobacco, or not containing wrapper tobacco, not threshed or similarly processed, not containing cigarette leaf, partly or wholly stemmed or stripped	40.9 cents/kg
2401.20.80	leaf threshed or similarly processed, other than from cigar tobacco, partly or wholly stemmed or stripped	37.2 cents/kg
2401.30.30	Tobacco stems, not cut, not ground and not pulverized	free
2401.30.60	Tobacco stems, cut, ground or pulverized	97 cents/kg
2401.30.90	Tobacco refuse other than stems	28.4 cents/kg
2403.10.00	substitutes in any proportion Smoking tobacco, whether or not containing tobacco	32.8 cents/kg
2403.91.40	suitable for use as wrapper tobacco "Homogenized" or "reconstituted" tobacco, not	19.9 cents/kg
2403.99.00	extracts and essences substitutes other than smoking tobacco, tobacco Manufactured tobacco and manufactured tobacco	24.7 cents/kg

REPORT

Results of Negotiations under Article XXVIII of the GATT 1947 for the
Modification of Concessions in the Schedule of the United States of America,
Initially Negotiated with the Dominican Republic, Greece, Turkey
and the United Kingdom

CHANGES IN SCHEDULE XX - UNITED STATES OF AMERICAA. Concessions to be modified

As described further below, the United States will modify its concessions on the following tariff items of its GATT 1947 schedule of concessions:

<u>Tariff Item</u>	<u>Description</u>	<u>Rate of Duty (bound in Marrakesh Schedule XX)</u>
2401.10.60	Cigarette leaf other than oriental or Turkish type not over 21.6 cm in length, not stemmed or stripped, not containing wrapper tobacco, or not containing over 35% wrapper tobacco	23.9 cents/kg
2401.20.30	Cigarette leaf, partly or wholly stemmed or stripped, not threshed or similarly processed, not containing wrapper tobacco, or not containing over 35% wrapper tobacco	40.9 cents/kg
2401.20.80	Tobacco, partly or wholly stemmed or stripped, threshed or similarly processed, other than from cigar leaf	37.5 cents/kg
2401.30.30	Tobacco stems, not cut, not ground and not pulverized	free
2401.30.60	Tobacco stems, cut, ground or pulverized	97 cents/kg
2401.30.90	Tobacco refuse other than stems	28.4 cents/kg
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	32.8 cents/kg
2403.91.40	"Homogenized" or "reconstituted" tobacco, not suitable for use as wrapper tobacco	19.9 cents/kg
2403.99.00	Manufactured tobacco and manufactured tobacco substitutes other than smoking tobacco; tobacco extracts and essences	24.7 cents/kg

B. Modifications

ATTACHMENT

The Attachment reflects the modifications to Schedule XX resulting from the negotiations under Article XXVIII, with bracketed matter included to assist in the understanding of the modifications. The United States will establish a tariff-rate quota on tobacco described in additional U.S. Note 4 to Schedule XX. Turkey will not receive a country-specific allocation under the tariff-rate quota.

C. Elimination of duties

As a result of the negotiations under Article XXVIII, the United States will eliminate all duties on oriental tobacco, as set forth in the Attachment.

Product Description	Rate
Other	5407.10.05
Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions	5407.10.03
To be used in products other than cigarettes	5407.10.01
Other	5407.10.02
Other	5407.10.04
Other	5407.10.06
Other	5407.10.07
Other	5407.10.08
Other	5407.10.09
Other	5407.10.10
Other	5407.10.11
Other	5407.10.12
Other	5407.10.13
Other	5407.10.14
Other	5407.10.15
Other	5407.10.16
Other	5407.10.17
Other	5407.10.18
Other	5407.10.19
Other	5407.10.20
Other	5407.10.21
Other	5407.10.22
Other	5407.10.23
Other	5407.10.24
Other	5407.10.25
Other	5407.10.26
Other	5407.10.27
Other	5407.10.28
Other	5407.10.29
Other	5407.10.30

See endnotes.

ATTACHMENT

<u>Tariff item number</u>	<u>Description of Products</u>	<u>Rates of duty to be bound</u>
2401	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse:	
2401.10	Tobacco, not stemmed/stripped:	
	[Containing over 35 percent wrapper tobacco:]	
	Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:	
	Oriental or Turkish type:	
2401.10.44	Cigarette leaf:	
A	Not over 21.6 cm in length.....	Free 1/
B	Other.....	Free 1/
2401.10.48	Other.....	Free 1/
	Other:	
	[Cigar binder and filler:]	
	Other:	
	Flue-cured, burley and other light air-cured leaf:	
2401.10.61	To be used in products other than cigarettes.....	23.9¢/kg 2/
	Other:	
2401.10.63	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions...	23.9¢/kg 2/
2401.10.65	Other.....	350% 3/

See endnotes.

2401 (con.)	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):	
2401.20	Tobacco, partly or wholly stemmed/stripped:	
	Not threshed or similarly processed:	
	[Leaf tobacco, the product of two or more countries or dependencies, when mixed or packed together:]	
	Other:	
	[Containing over 35 percent wrapper tobacco:]	
	Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:	
	Oriental or Turkish type:	
2401.20.23	Cigarette leaf.....	Free <u>1</u> /
2401.20.26	Other.....	Free <u>1</u> /
	Other:	
	[Cigar binder and filler:]	
	Other:	
	Flue-cured, burley and other light air-cured leaf:	
2401.20.31	To be used in products other than cigarettes.....	40.9¢/kg <u>2</u> /
	Other:	
2401.20.33	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	40.9¢/kg <u>2</u> /
2401.20.35	Other.....	350% <u>3</u> /

See endnotes.

2401 (con.)	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):	
2401.20 (con.)	Tobacco, partly or wholly stemmed/stripped (con.):	
	Threshed or similarly processed:	
	[From cigar leaf:]	
	Other:	
2401.20.75	Oriental or Turkish type.....	Free <u>1</u> /
	Other:	
2401.20.83	To be used in products other than cigarettes.....	37.5¢/kg <u>2</u> /
	Other:	
2401.20.85	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	37.5¢/kg <u>2</u> /
2401.20.87	Other.....	350% <u>3</u> /
2401.30	Tobacco refuse:	
	[From cigar leaf:]	
	Other:	
	From Oriental or Turkish type tobacco:	
	Tobacco stems:	
2401.30.13	Not cut, not ground and not pulverized.....	Free <u>4</u> /
2401.30.16	Cut, ground or pulverized.....	Free <u>1</u> /
2401.30.19	Other.....	Free <u>1</u> /

See endnotes.

2401 (con.)	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):	
2401.30 (con.)	Tobacco refuse (con.):	
	Other (con.):	
	Other:	
	To be used in products other than cigarettes:	
	Tobacco stems:	
2401.30.23	Not cut, not ground and not pulverized.....	Free <u>4</u> /
2401.30.25	Cut, ground or pulverized.....	97¢/kg <u>2</u> /
2401.30.27	Other.....	28.4¢/kg <u>2</u> /
	Other:	
	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions:	
	Tobacco stems:	
2401.30.33	Not cut, not ground and not pulverized.....	Free <u>4</u> /
2401.30.35	Cut, ground or pulverized....	97¢/kg <u>2</u> /
2401.30.37	Other.....	28.4¢/kg <u>2</u> /
2401.30.70	Other:	
	Tobacco stems:	
A	Not cut, not ground and not pulverized.....	350% <u>3</u> /
B	Cut, ground or pulverized....	350% <u>3</u> /
C	Other.....	350% <u>3</u> /

See endnotes.

2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:	
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
2403.10.20	Prepared for marketing to the ultimate consumer in the identical form and package in which imported...	32.8¢/kg <u>2/</u>
	Other:	
2403.10.30	To be used in products other than cigarettes.....	32.8¢/kg <u>2/</u>
	Other:	
2403.10.60	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	32.8¢/kg <u>2/</u>
2403.10.90	Other.....	350% <u>3/</u>
	Other:	
2403.91	"Homogenized" or "reconstituted" tobacco: [Suitable for use as wrapper tobacco:]	
	Other:	
2403.91.43	To be used in products other than cigarettes.....	19.9¢/kg <u>2/</u>
	Other:	
2403.91.45	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	19.9¢/kg <u>2/</u>
2403.91.47	Other.....	350% <u>3/</u>

See endnotes.

2403 (con.)	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences (con.):	
	Other (con.):	
2403.99	Other:	
2403.99.20	Prepared for marketing to the ultimate consumer in the identical form and package in which imported.....	24.7¢/kg <u>2/</u>
	Other:	
2403.99.30	To be used in products other than cigarettes.....	24.7¢/kg <u>2/</u>
	Other:	
2403.99.60	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	24.7¢/kg <u>2/</u>
2403.99.90	Other.....	350% <u>3/</u>

For the delegation of
the Republic of Zimbabwe

For the delegation of
the United States of America

1/ Rate to become effective on date of implementation of these modifications. These modifications will supersede the Marrakesh Schedule XX (under which the final Uruguay Round concession rate is scheduled to become effective January 1, 2000, upon completion of staging).

2/ Final Uruguay Round concession to become effective January 1, 2000, upon completion of staging in accordance with the Marrakesh Schedule XX.

3/ Rate to become effective on date of implementation of these modifications.

4/ Existing rate of duty.

To the Director-General
General Agreement on Tariffs and Trade
Geneva

September 11, 1995

NEGOTIATIONS RELATING TO SCHEDULE XX -
UNITED STATES OF AMERICA

The Delegations of the United States of America and the Republic of Zimbabwe have concluded their negotiations under Article XXVIII of the GATT 1947 for the modification of concessions provided for in Schedule XX - United States of America, as set out in the Report attached.

For the delegation of
the United States of America

For the delegation of
the Republic of Zimbabwe

REPORT

Results of Negotiations under Article XXVIII of the GATT 1947 for the
Modification of Concessions in the Schedule of the United States of America,
Initially Negotiated with the Dominican Republic, Greece, Turkey
and the United Kingdom

CHANGES IN SCHEDULE XX - UNITED STATES OF AMERICA

A. Concessions to be modified

As described further below, the United States will modify its concessions on the following tariff items of its GATT 1947 schedule of concessions:

<u>Tariff Item</u>	<u>Description</u>	<u>Rate of Duty (bound in Marrakesh Schedule XX)</u>
2401.10.60	Cigarette leaf other than oriental or Turkish type not over 21.6 cm in length, not stemmed or stripped, not containing wrapper tobacco, or not containing over 35% wrapper tobacco	23.9 cents/kg
2401.20.30	Cigarette leaf, partly or wholly stemmed or stripped, not threshed or similarly processed, not containing wrapper tobacco, or not containing over 35% wrapper tobacco	40.9 cents/kg
2401.20.80	Tobacco, partly or wholly stemmed or stripped, threshed or similarly processed, other than from cigar leaf	37.5 cents/kg
2401.30.30	Tobacco stems, not cut, not ground and not pulverized	free
2401.30.60	Tobacco stems, cut, ground or pulverized	97 cents/kg
2401.30.90	Tobacco refuse other than stems	28.4 cents/kg
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	32.8 cents/kg
2403.91.40	"Homogenized" or "reconstituted" tobacco, not suitable for use as wrapper tobacco	19.9 cents/kg
2403.99.00	Manufactured tobacco and manufactured tobacco substitutes other than smoking tobacco; tobacco extracts and essences	24.7 cents/kg

B. Modifications

The Attachment reflects the modifications to Schedule XX resulting from the negotiations under Article XXVIII, with bracketed matter included to assist in the understanding of the modifications. The United States will establish a tariff-rate quota on tobacco described in additional U.S. Note 4 to Schedule XX, under which an aggregate annual quantity of 12,000 tons of tobacco from Zimbabwe will be permitted to be imported.

CHANGES IN SCHEDULE XX - UNITED STATES OF AMERICA

A. Concessions to be modified
As described further below, the United States will modify its concessions on the following tariff items of its GATT 1947 schedule of concessions:

Tariff Item	Description	Rate of Duty (bound in March 1947 Schedule XX)
2401.10.00	Cigarettes (not containing wrapper tobacco, or not containing over 25 mm in length, not stemmed or stripped, not containing leaf, partly or wholly stemmed or stripped, or Turkish type not containing wrapper tobacco)	33.8 cents/kg
2401.20.00	Cigarettes (not containing wrapper tobacco, or not containing over 25 mm in length, not stemmed or stripped, not containing leaf, partly or wholly stemmed or stripped, or Turkish type not containing wrapper tobacco)	40.9 cents/kg
2401.30.00	Tobacco, leaf, partly or wholly stemmed or stripped, not stemmed or stripped, not containing wrapper tobacco, or not containing over 25 mm in length, not stemmed or stripped, not containing leaf, partly or wholly stemmed or stripped, or Turkish type not containing wrapper tobacco	37.2 cents/kg
2401.40.00	Tobacco stems, not cut, not ground and not pulverized	Free
2401.50.00	Tobacco stems, cut, ground or pulverized	9.7 cents/kg
2401.60.00	Tobacco, other than leaf, stems, or Turkish type	28.4 cents/kg
2401.70.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	32.3 cents/kg
2401.80.00	"Homogenized" or "reconstituted" tobacco, not suitable for use as wrapper tobacco	19.2 cents/kg
2401.90.00	Manufactured tobacco and manufactured tobacco substitutes other than smoking tobacco, tobacco extract and essences	24.7 cents/kg

ATTACHMENT

<u>Tariff item number</u>	<u>Description of Products</u>	<u>Rates of duty to be bound</u>
2401	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse:	
2401.10	Tobacco, not stemmed/stripped: [Containing over 35 percent wrapper tobacco:] Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco: [Oriental or Turkish type:] Other: [Cigar binder and filler:] Other: Flue-cured, burley and other light air-cured leaf:	
2401.10.61	To be used in products other than cigarettes.....	23.9¢/kg 1/
	Other:	
2401.10.63	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions...	23.9¢/kg 1/
2401.10.65	Other.....	350% 2/

See endnotes.

2401 (con.) Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):

2401.20 Tobacco, partly or wholly stemmed/stripped:

Not threshed or similarly processed:

[Leaf tobacco, the product of two or more countries or dependencies, when mixed or packed together:]

Other:

[Containing over 35 percent wrapper tobacco:]

Not containing wrapper tobacco, or not containing over 35 percent wrapper tobacco:

[Oriental or Turkish type:]

Other:

[Cigar binder and filler:]

Other:

Flue-cured, burley and other light air-cured leaf:

2401.20.31 To be used in products other than cigarettes..... 40.9¢/kg 1/

Other:

2401.20.33 Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions..... 40.9¢/kg 1/

2401.20.35 Other..... 350% 2/

See endnotes.

2401 (con.) Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):

2401.20 (con.) Tobacco, partly or wholly stemmed/stripped (con.):

Threshed or similarly processed:

[From cigar leaf:]

Other:

[Oriental or Turkish type:]

Other:

2401.20.83 To be used in products other than cigarettes..... 37.5¢/kg 1/

Other:

2401.20.85 Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions..... 37.5¢/kg 1/

2401.20.87 Other..... 350% 2/

See endnotes.

See endnotes.

2401 (con.)	Unmanufactured tobacco (whether or not threshed or similarly processed); tobacco refuse (con.):	
2401.30	Tobacco refuse:	
	[From cigar leaf:]	
	Other:	
	[From Oriental or Turkish type tobacco:]	
	Other:	
	To be used in products other than cigarettes:	
	Tobacco stems:	
2401.30.23	Not cut, not ground and not pulverized.....	Free <u>3</u> /
2401.30.25	Cut, ground or pulverized.....	97¢/kg <u>1</u> /
2401.30.27	Other.....	28.4¢/kg <u>1</u> /
	Other:	
	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions:	
	Tobacco stems:	
2401.30.33	Not cut, not ground and not pulverized.....	Free <u>3</u> /
2401.30.35	Cut, ground or pulverized....	97¢/kg <u>1</u> /
2401.30.37	Other.....	28.4¢/kg <u>1</u> /
2401.30.70	Other:	
	Tobacco stems:	
A	Not cut, not ground and not pulverized.....	350% <u>2</u> /
B	Cut, ground or pulverized....	350% <u>2</u> /
C	Other.....	350% <u>2</u> /

See endnotes.

2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:	
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
2403.10.20	Prepared for marketing to the ultimate consumer in the identical form and package in which imported...	32.8¢/kg <u>1/</u>
	Other:	
2403.10.30	To be used in products other than cigarettes.....	32.8¢/kg <u>1/</u>
	Other:	
2403.10.60	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	32.8¢/kg <u>1/</u>
2403.10.90	Other.....	350% <u>2/</u>
	Other:	
2403.91	"Homogenized" or "reconstituted" tobacco:	
	[Suitable for use as wrapper tobacco:]	
	Other:	
2403.91.43	To be used in products other than cigarettes.....	19.9¢/kg <u>1/</u>
	Other:	
2403.91.45	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	19.9¢/kg <u>1/</u>
2403.91.47	Other.....	350% <u>2/</u>

1/ First Uruguay Round concession to become effective January 1, 2000, upon completion of staging in accordance with the Marrakesh Schedule XX.
2/ Rate to become effective on date of implementation of these modifications.
3/ Existing rate of duty.

See endnotes.

2403 (con.)	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences (con.):	
	Other (con.):	
2403.99	Other:	
2403.99.20	Prepared for marketing to the ultimate consumer in the identical form and package in which imported.....	24.7¢/kg <u>1/</u>
	Other:	
2403.99.30	To be used in products other than cigarettes.....	24.7¢/kg <u>1/</u>
	Other:	
2403.99.60	Described in additional U.S. note 4 to this chapter and entered pursuant to its provisions.....	24.7¢/kg <u>1/</u>
2403.99.90	Other.....	350% <u>2/</u>

1/ Final Uruguay Round concession to become effective January 1, 2000, upon completion of staging in accordance with the Marrakesh Schedule XX.

2/ Rate to become effective on date of implementation of these modifications.

3/ Existing rate of duty.