Chapter 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

Notes.

- 1. This Chapter does not cover:
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
 - (b) Medicaments of heading 30.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
- 2. References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
 - However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).
- 3. For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
 - (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
 - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
 - (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

- 1. For the purpose of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
- For the purpose of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry,
 mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater
 than 5,833 kcal/kg.
- 3. For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.
- 4. For the purposes of subheading 2710.12, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C according to the ISO 3405 method (equivalent to the ASTM D 86 method).
- 5. For the purposes of subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

CUSTOMS TARIFF - SCHEDULE

	Tariff Item SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
		-Coal, whether or not pulverized, but not agglomerated:			
I	2701.11.00	Anthracite	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	40) Buckwheat	TNE TNE		
I	2701.12.00	Bituminous coal		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
		Metallurgical coal: High volatile 2Other:	TNE TNE		
		High volatile	TNE TNE		
I	2701.19.00	Other coal		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
)Sub-bituminous coal	TNE TNE		, 0_0 ., 0,
I	2701.20.00 00	-Briquettes, ovoids and similar solid fuels manufactured from coal	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	27.02	Lignite, whether or not agglomerated, excluding jet.			
I	2702.10.00 00	-Lignite, whether or not pulverized, but not agglomerated	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
I	2702.20.00 00	-Agglomerated lignite	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free

Tariff Item	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2703.00.00 00	Peat (including peat litter), whether or not agglomerated.	TNE	6.5%	CCCT, LDCT, GPT, US' MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
2704.00.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.		Free	CCCT, LDCT, GPT, US' MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
19	Coke and semi-coke of coal: Commercially suitable for use as fuel	TNE TNE TNE		
2705.00.00 00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	KGM	Free	CCCT, LDCT, GPT, US' MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
2706.00.00 00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	KGM	Free	CCCT, LDCT, GPT, US' MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.			
2707.10.00 00	-Benzol (benzene)	LTR	Free	CCCT, LDCT, GPT, US' MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
2707.20.00 00	-Toluol (toluene)	LTR	Free	CCCT, LDCT, GPT, US' MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
2707.30.00 00	-Xylol (xylenes)	LTR	Free	CCCT, LDCT, GPT, US MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
2707.40.00 00	-Naphthalene	LTR	Free	CCCT, LDCT, GPT, US MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free

	Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I	2707.50.00		-Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ISO 3405 method (equivalent to the ASTM D 86 method)	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
			-Other:			
I	2707.91.00	00	Creosote oils	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
I	2707.99.00		Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
			Carbon black feedstock	KGM LTR		, , , , , , , , , , , , , , , , , , , ,
	27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
I	2708.10.00	00	-Pitch	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
I	2708.20.00	00	-Pitch coke	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
I	2709.00.00		Petroleum oils and oils obtained from bituminous minerals, crude.		Free	CCCT, LDCT, GPT, UST,
			Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.			MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
			Having a relative density of 0.9042 or more (less than 25° A.P.I.)Having a relative density lower than 0.9042 (25° A.P.I. or more):	MTQ		,,
			Condensate derived wholly from natural gas	MTQ MTQ		
	27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.			

	Tariff Item S	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:			
	2710.12	Light oils and preparations			
I	2710.12.10 0	0Alkylenes, mixed, with a very low degree of polymerization	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
I	2710.12.20 0	0Lubricating oils put up in packings for retail sale	LTR	5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
I	2710.12.90	Other Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	1 1 2 3 3 9 9	Motor spirit (gasoline), including aviation spirit: 1 Leaded	LTR		
	2710.19	Other			
I	2710.19.10 0	OWhite mineral oil (USP, BP or NF grades); Naphthenic oils for use in the manufacture of printing ink; Oils for use in the manufacture of goods of heading 38.08 or of tariff item No. 9919.00.00	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
i	2710.19.20	Alkylenes, mixed, with a very low degree of polymerization; Lubricating oils or basestocks, containing by weight more than 50% of synthetic hydrocarbons; Other white oils; Petroleum greases and lubricating greases Lubricating oils: 2 For automotive, diesel or marine engines	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free

	Tariff Item	ss	•	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
			Automotive gear oils	LTR		
			Other	LTR		
			Basestocks	LTR		
			Petroleum greases and lubricating greases	KGM LTR		
		30		LIIX		
I	2710.19.30	00	Hydrocracker bottoms for use in the manufacture of motor oils, transmission fluids or hydraulic fluids	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
			Other:			
I	2710.19.91		Lubricating oils put up in packings for retail sale		5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
			For automotive, diesel or marine engines	LTR		
			Automotive gear oils	LTR		
		90	Other	LTR		
I	2710.19.99)	Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT,
			Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.			CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
			Kerosene, including fuel oil No. 1, stove oil:			
			Aviation turbine fuel, kerosene type (jet type A)	LTR		
			Other	LTR		
			ruel oils Nos. 2 and 3: Diesel fuel, for internal combustion engines, containing by weight not			
		۷ ۱	more than 0.05% of sulphur	LTR		
		22	Diesel fuel, for internal combustion engines, containing by weight			
			more than 0.05% of sulphur	LTR		
		29	Other	LTR		
			Other fuel oils:			
		31	Fuel oil No. 4, containing by weight not more than 0.05% of sulphur .	LTR		
		32	Fuel oil No. 4, containing by weight more than 0.05% of sulphur	LTR		
			Fuel oil No. 5	LTR		
			Fuel oil No. 6	LTR		
			Other:			
			Petrochemical feed stocks, except gases	LTR		
			Motor fuel blending stock	LTR		
		99	Other	LTR		
	2710.20		-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils			

	Tariff Item SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I	2710.20.10 00 -	Lubricating oils put up in packings for retail sale	LTR	5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
ı	2710.20.90 00 -	Other Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	-	Waste oils:			
I	2710.91.00 00 -	-Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
I		OtherOils and preparations thereof, having a viscosity of 7.44 mm²/sec. or		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
		more at 37.8°C	LTR LTR		
	27.11 I	Petroleum gases and other gaseous hydrocarbons.			
	-	Liquefied:			
I	2711.11.00 00 -	-Natural gas	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	2711.12 -	-Propane			
I	2711.12.10 00 -	In containers ready for use	LTR	12.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
I	2711.12.90 00 -	Other	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free

	Tariff Item	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I	2711.13.00 00	Butanes	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
I	2711.14.00 00)Ethylene, propylene, butylene and butadiene	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	2711.19	Other			
I	2711.19.10 00	0In containers ready for use	-	12.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
I	2711.19.90	Other Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
) Ethane	LTR		KKI, GLOT, GALTIEE
	90) Other	LTR		
		-In gaseous state:			
ı	2711.21.00 00)Natural gas	TMQ	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
I	2711.29.00 00)Other	TMQ	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.			
I	2712.10.00 00) -Petroleum jelly	KGM	7%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free

	Tariff Item	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I	2712.20.00	00 -Paraffin wax containing by weight less than 0.75% of oil	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
I	2712.90.00	-Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
		10Micro-crystalline petroleum wax	KGM KGM		
	27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.			
		-Petroleum coke:			
I	2713.11.00	00Not calcined	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
I	2713.12.00	00Calcined	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
I	2713.20.00	-Petroleum bitumen		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
		10Asphaltum oil, of a kind used for paving purposes	KGM KGM		
I	2713.90.00	00 -Other residues of petroleum oils or of oils obtained from bituminous minerals	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.			
I	2714.10.00	00 -Bituminous or oil shale and tar sands	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free

CUSTOMS TARIFF - SCHEDULE

	Tariff Item S	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I	2714.90.00 0	00 -	Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
I	2715.00.00	F	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, pituminous mastics, cut-backs).		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
			Bituminous mastics	KGM		
			Asphaltum oil, of a kind used for paving purposes	KGM KGM		
I	2716.00.00 0	OO E	Electrical energy.	MWH	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free