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.
- 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%.
- 2. 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.
- 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.

Statistical Note. (NB This note does not form part of the Customs Tariff legislation.)

For the purposes of classification No. 2709.00.00.42, "Synthetic Crude Oil" refers to an intermediate product that is a
mixture of hydrocarbons derived by upgrading bitumen. In this context, the term "synthetic" distinguishes upgraded
bitumen from conventional crude. Synthetic crude oil is lighter and less viscous than Heavy crude oil and, contains very
little sulfur compared to other light crude oils due to its processing. It has a relative density of 0.8708 - 0.8348 and 31.0° 38.0° A.P.I. as per ASTM D1298 or D5002. Its sulfur content is typically less than 0.2wt% as determined by ASTM D4294
or D2622.

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:			
2701.11.00		Anthracite		Free	CCCT, LDCT, GPT, US MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	40	Egg, stove or nut size Buckwheat Other	TNE TNE TNE		
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
	11	Metallurgical coal: High volatile Low volatile	TNE TNE		
		Other: High volatile Low volatile	TNE TNE		
2701.19.00)	Other coal		Free	CCCT, LDCT, GPT, US MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	-	Sub-bituminous coal Other	TNE TNE		
2701.20.00	00	-Briquettes, ovoids and similar solid fuels manufactured from coal	TNE	Free	CCCT, LDCT, GPT, US 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.			
2702.10.00	00	-Lignite, whether or not pulverized, but not agglomerated	TNE	Free	CCCT, LDCT, GPT, US MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
2702.20.00	00	-Agglomerated lignite	TNE	Free	CCCT, LDCT, GPT, US MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free

Tariff Item	S 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, UST, 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, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
19	Coke and semi-coke of coal: 1Commercially suitable for use as fuel	TNE TNE		
90) Other	TNE		
2705.00.00 00	O Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	KGM	Free	CCCT, LDCT, GPT, UST, 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, UST 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	0 -Benzol (benzene)	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
2707.20.00 00	0 -Toluol (toluene)	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
2707.30.00 00	0 -Xylol (xylenes)	LTR	Free	CCCT, LDCT, GPT, UST MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
2707.40.00 00	0 -Naphthalene	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	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
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:			
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
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 Other	KGM LTR		
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
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
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
2709.00.00)	Petroleum oils and oils obtained from bituminous minerals, crude.		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT,
		Note: The General Tariff rate that applies to goods of this tariff item is the			CRT, IT, NT, SLT, PT,
		Most-Favoured-Nation Tariff rate.			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		
	49	38.0° A.P.I.) and a typical sulphur content of less than 0.2wt%	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.			

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ltem	SS	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			
2710.12.10	00 00	Alkylenes, 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
2710.12.20	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
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
		Motor spirit (gasoline), including aviation spirit:			
	11	Leaded	LTR		
		Unleaded, regular	LTR		
	16	Unleaded, premium	LTR		
	19	Other	LTR		
		Aviation turbine fuel, naphtha type (jet type B)	LTR		
		Painters' and cleaners'	LTR		
	-	Other			
		Other:	LTR		
		Petrochemical feed stocks, except gases	LTR		
	92	Motor fuel blending stock	LTR		
			LTR		
	99	Other	LTR		
2710.19		Other			
2710.19.10	00	 White 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
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: 		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 Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	24 Automotive gear oils	. LTR		
	29 Other			
	30 Basestocks	. LTR		
	40 Petroleum greases and lubricating greases	. KGM		
	90 Other			
710.19.30	00Hydrocracker 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:			
710.19.91	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
	20 For automotive, diesel or marine engines	. LTR		
	40 Automotive gear oils	. LTR		
	90 Other	. LTR		
710.19.99	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.	9		CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
	Kerosene, including fuel oil No. 1, stove oil:			
	11 Aviation turbine fuel, kerosene type (jet type A)	. LTR		
	19 Other Fuel oils Nos. 2 and 3:	. LTR		
	21 Diesel fuel, for internal combustion engines, containing by weight not	t		
	more than 0.05% of sulphur			
	more than 0.05% of sulphur	. LTR		
	29 Other			
	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			
	33 Fuel oil No. 5			
	34Fuel oil No. 6	. LTR		
		. LTR		
	91 Petrochemical feed stocks, except gases			
	99 Other			
710.20	-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
2710.20.10	00L	ubricating 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
2710.20.90	Ν	Other Note: The General Tariff rate that applies to goods of this tariff item is the Nost-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
	-Was	ste oils:			
2710.91.0		ontaining polychlorinated biphenyls (PCBs), polychlorinated rphenyls (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
2710.99.00				Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free
		 Oils and preparations thereof, having a viscosity of 7.44 mm²/sec. or more at 37.8°C Other 	LTR LTR		
27.11	Petr	oleum gases and other gaseous hydrocarbons.			
	-Liq	uefied:			
2711.11.00) 00 N a	atural 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	Pr	ropane			
2711.12.1() 00lı	n 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
2711.12.90) 000	Dther	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT: Free

27	-	7
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Tariff SS	Description of Goods	Unit of	MFN	Applicable
Item	•	Meas.	Tariff	Preferential Tariffs
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
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			
2711.19.10 00)In 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
2711.19.90	Other		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
) Ethane	LTR		
90) Other	LTR		
	-In gaseous state:			
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
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.			
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	SS Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
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
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
	10 Micro-crystalline petroleum wax 90 Other			
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.			
	-Petroleum coke:			
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
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
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 90 Other			
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.			
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

Tariff Item	ss	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2714.90.00	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
2715.00.00	D	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous 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
	10	Bituminous mastics	KGM		
	20	Asphaltum oil, of a kind used for paving purposes	KGM		
	90	Other	KGM		
2716.00.00	0 00	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