

## 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%.
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.
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 the 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, vegetable or microbial fats and oils whether or not used

**Statistical Notes.**

(NB These notes do not form part of the *Customs Tariff* legislation.)

1. For the statistical 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.
2. For the statistical purposes of classification Nos. 2710.19.99.23 and 2710.19.99.93, the term "hydrogenation-derived renewable diesel (HDRD)" also includes hydrotreated vegetable oil (HVO), green diesel or renewable diesel.

## 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                                                            |               | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|             | 30            | ---- -Egg, stove or nut size.....                                        | TNE           |            |                                                                                                                        |
|             | 40            | ---- -Buckwheat.....                                                     | TNE           |            |                                                                                                                        |
|             | 90            | ---- -Other .....                                                        | TNE           |            |                                                                                                                        |
| I           | 2701.12.00    | - -Bituminous coal                                                       |               | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|             |               | ---- -Metallurgical coal:                                                |               |            |                                                                                                                        |
|             | 11            | ---- -High volatile .....                                                | TNE           |            |                                                                                                                        |
|             | 12            | ---- -Low volatile .....                                                 | TNE           |            |                                                                                                                        |
|             |               | ---- -Other:                                                             |               |            |                                                                                                                        |
|             | 91            | ---- -High volatile .....                                                | TNE           |            |                                                                                                                        |
|             | 92            | ---- -Low volatile .....                                                 | TNE           |            |                                                                                                                        |
| I           | 2701.19.00    | - -Other coal                                                            |               | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|             | 10            | ---- -Sub-bituminous coal.....                                           | TNE           |            |                                                                                                                        |
|             | 90            | ---- -Other .....                                                        | TNE           |            |                                                                                                                        |
| I           | 2701.20.00 00 | -Briquettes, ovoids and similar solid fuels manufactured from coal       | TNE           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| 27.02       |               | Lignite, whether or not agglomerated, excluding jet.                     |               |            |                                                                                                                        |

## CUSTOMS TARIFF - SCHEDULE

|   | Tariff Item | SS | Description of Goods                                                                                                                                                                       | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs                                                                                        |
|---|-------------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|------------|------------------------------------------------------------------------------------------------------------------------|
| I | 2702.10.00  | 00 | -Lignite, whether or not pulverized, but not agglomerated                                                                                                                                  | TNE           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| I | 2702.20.00  | 00 | -Agglomerated lignite                                                                                                                                                                      | TNE           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| I | 2703.00.00  | 00 | Peat (including peat litter), whether or not agglomerated.                                                                                                                                 | TNE           | 6.5%       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| I | 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, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|   |             |    | ---- -Coke and semi-coke of coal:                                                                                                                                                          |               |            |                                                                                                                        |
|   |             | 11 | ----- -Commercially suitable for use as fuel.....                                                                                                                                          | TNE           |            |                                                                                                                        |
|   |             | 19 | ----- -Other .....                                                                                                                                                                         | TNE           |            |                                                                                                                        |
|   |             | 90 | ----- -Other .....                                                                                                                                                                         | TNE           |            |                                                                                                                        |
| I | 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, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| I | 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, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: 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. |               |            |                                                                                                                        |

## CUSTOMS TARIFF - SCHEDULE

|   | Tariff Item | SS | Description of Goods                                                                                                                                                | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs                                                                                        |
|---|-------------|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|------------|------------------------------------------------------------------------------------------------------------------------|
| I | 2707.10.00  | 00 | -Benzol (benzene)                                                                                                                                                   | LTR           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| I | 2707.20.00  | 00 | -Toluol (toluene)                                                                                                                                                   | LTR           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| I | 2707.30.00  | 00 | -Xylol (xylenes)                                                                                                                                                    | LTR           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| I | 2707.40.00  | 00 | -Naphthalene                                                                                                                                                        | LTR           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| I | 2707.50.00  | 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, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|   |             |    | -Other:                                                                                                                                                             |               |            |                                                                                                                        |
| I | 2707.91.00  | 00 | - -Creosote oils                                                                                                                                                    | LTR           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| I | 2707.99.00  |    | - -Other                                                                                                                                                            |               | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item  | SS                | Description of Goods                                                                                                                                                                                                                                                                                                                                               | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs                                                                                        |
|--------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|------------|------------------------------------------------------------------------------------------------------------------------|
|              | 10                | -----Carbon black feedstock .....                                                                                                                                                                                                                                                                                                                                  | KGM           |            |                                                                                                                        |
|              | 90                | -----Other .....                                                                                                                                                                                                                                                                                                                                                   | LTR           |            |                                                                                                                        |
| <b>27.08</b> |                   | <b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>                                                                                                                                                                                                                                                                                    |               |            |                                                                                                                        |
| <b>I</b>     | <b>2708.10.00</b> | <b>00 -Pitch</b>                                                                                                                                                                                                                                                                                                                                                   | KGM           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| <b>I</b>     | <b>2708.20.00</b> | <b>00 -Pitch coke</b>                                                                                                                                                                                                                                                                                                                                              | KGM           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| <b>I</b>     | <b>2709.00.00</b> | <b>Petroleum oils and oils obtained from bituminous minerals, crude.</b>                                                                                                                                                                                                                                                                                           |               | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|              |                   | Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.                                                                                                                                                                                                                                                   |               |            |                                                                                                                        |
|              | 30                | -----Having a relative density of 0.9042 or more (less than 25° A.P.I.) .....                                                                                                                                                                                                                                                                                      | MTQ           |            |                                                                                                                        |
|              |                   | -----Having a relative density lower than 0.9042 (25° A.P.I. or more):                                                                                                                                                                                                                                                                                             |               |            |                                                                                                                        |
|              | 41                | -----Condensate derived wholly from natural gas .....                                                                                                                                                                                                                                                                                                              | MTQ           |            |                                                                                                                        |
|              | 42                | -----Synthetic crude oil having a relative density of 0.8708 - 0.8348 (31.0° - 38.0° A.P.I.) and a typical sulphur content of less than 0.2wt% .....                                                                                                                                                                                                               | MTQ           |            |                                                                                                                        |
|              | 49                | -----Other .....                                                                                                                                                                                                                                                                                                                                                   | MTQ           |            |                                                                                                                        |
| <b>27.10</b> |                   | <b>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.</b>                                                    |               |            |                                                                                                                        |
|              |                   | -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: |               |            |                                                                                                                        |
|              | <b>2710.12</b>    | <b>--Light oils and preparations</b>                                                                                                                                                                                                                                                                                                                               |               |            |                                                                                                                        |
| <b>I</b>     | <b>2710.12.10</b> | <b>00 -- -Alkylenes, mixed, with a very low degree of polymerization</b>                                                                                                                                                                                                                                                                                           | LTR           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS            | Description of Goods                                                                                                                                                                                                             | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs                                                                                        |
|-------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|------------|------------------------------------------------------------------------------------------------------------------------|
| I           | 2710.12.20 00 | --Lubricating oils put up in packings for retail sale                                                                                                                                                                            | LTR           | 5%         | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| I           | 2710.12.90    | --Other<br><br>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, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|             |               | ----Motor spirit (gasoline), including aviation spirit:                                                                                                                                                                          |               |            |                                                                                                                        |
|             | 11            | ----Leaded.....                                                                                                                                                                                                                  | LTR           |            |                                                                                                                        |
|             | 14            | ----Unleaded, regular.....                                                                                                                                                                                                       | LTR           |            |                                                                                                                        |
|             | 16            | ----Unleaded, premium.....                                                                                                                                                                                                       | LTR           |            |                                                                                                                        |
|             | 19            | ----Other.....                                                                                                                                                                                                                   | LTR           |            |                                                                                                                        |
|             | 20            | ----Aviation turbine fuel, naphtha type (jet type B).....                                                                                                                                                                        | LTR           |            |                                                                                                                        |
|             |               | ----Naphthas, excluding aviation turbine fuel:                                                                                                                                                                                   |               |            |                                                                                                                        |
|             | 31            | ----Painters' and cleaners'.....                                                                                                                                                                                                 | LTR           |            |                                                                                                                        |
|             | 39            | ----Other.....                                                                                                                                                                                                                   | LTR           |            |                                                                                                                        |
|             |               | ----Other:                                                                                                                                                                                                                       |               |            |                                                                                                                        |
|             | 91            | ----Petrochemical feed stocks, except gases.....                                                                                                                                                                                 | LTR           |            |                                                                                                                        |
|             | 92            | ----Motor fuel blending stock.....                                                                                                                                                                                               | LTR           |            |                                                                                                                        |
|             | 93            | ----Petroleum derived alkylate.....                                                                                                                                                                                              | LTR           |            |                                                                                                                        |
|             | 94            | ----Natural gasoline derived wholly from natural gas.....                                                                                                                                                                        | LTR           |            |                                                                                                                        |
|             | 99            | ----Other.....                                                                                                                                                                                                                   | LTR           |            |                                                                                                                        |
|             | 2710.19       | --Other                                                                                                                                                                                                                          |               |            |                                                                                                                        |
| I           | 2710.19.10 00 | --White mineral oil (USP, BP or NF grades);<br>Naphthenic oils for use in the manufacture of printing ink;<br>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, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| I           | 2710.19.20    | --Alkylenes, mixed, with a very low degree of polymerization;<br>Lubricating oils or basestocks, containing by weight more than 50% of synthetic hydrocarbons;<br>Other white oils;<br>Petroleum greases and lubricating greases |               | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|             |               | ----Lubricating oils:                                                                                                                                                                                                            |               |            |                                                                                                                        |
|             | 22            | ----For automotive, diesel or marine engines.....                                                                                                                                                                                | LTR           |            |                                                                                                                        |
|             | 24            | ----Automotive gear oils.....                                                                                                                                                                                                    | LTR           |            |                                                                                                                        |
|             | 29            | ----Other.....                                                                                                                                                                                                                   | LTR           |            |                                                                                                                        |
|             | 30            | ----Basestocks.....                                                                                                                                                                                                              | LTR           |            |                                                                                                                        |
|             | 40            | ----Petroleum greases and lubricating greases.....                                                                                                                                                                               | KGM           |            |                                                                                                                        |
|             | 90            | ----Other.....                                                                                                                                                                                                                   | LTR           |            |                                                                                                                        |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item     | SS  | Description of Goods                                                                                                                                                                                                                                                                                                                          | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs                                                                                        |
|-----------------|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|------------|------------------------------------------------------------------------------------------------------------------------|
| 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, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|                 | --  | -Other:                                                                                                                                                                                                                                                                                                                                       |               |            |                                                                                                                        |
| I 2710.19.91    | --- | -Lubricating oils put up in packings for retail sale                                                                                                                                                                                                                                                                                          |               | 5%         | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|                 | 20  | ---- -For automotive, diesel or marine engines .....                                                                                                                                                                                                                                                                                          | LTR           |            |                                                                                                                        |
|                 | 40  | ---- -Automotive gear oils .....                                                                                                                                                                                                                                                                                                              | LTR           |            |                                                                                                                        |
|                 | 90  | ---- -Other .....                                                                                                                                                                                                                                                                                                                             | LTR           |            |                                                                                                                        |
| I 2710.19.99    | --- | -Other                                                                                                                                                                                                                                                                                                                                        |               | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|                 |     | Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.                                                                                                                                                                                                                              |               |            |                                                                                                                        |
|                 |     | ---- -Kerosene, including fuel oil No. 1, stove oil:                                                                                                                                                                                                                                                                                          |               |            |                                                                                                                        |
|                 | 11  | ---- -Aviation turbine fuel, kerosene type (jet type A) .....                                                                                                                                                                                                                                                                                 | LTR           |            |                                                                                                                        |
|                 | 19  | ---- -Other .....                                                                                                                                                                                                                                                                                                                             | LTR           |            |                                                                                                                        |
|                 |     | ---- -Fuel oils Nos. 2 and 3:                                                                                                                                                                                                                                                                                                                 |               |            |                                                                                                                        |
|                 | 23  | ---- -Diesel fuel blended with hydrogenation-derived renewable diesel (HDRD) .....                                                                                                                                                                                                                                                            | LTR           |            |                                                                                                                        |
|                 | 24  | ---- -Diesel fuel, for internal combustion engines, containing by weight not more than 0.05% of sulphur .....                                                                                                                                                                                                                                 | LTR           |            |                                                                                                                        |
|                 | 25  | ---- -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           |            |                                                                                                                        |
|                 | 33  | ---- -Fuel oil No. 5 .....                                                                                                                                                                                                                                                                                                                    | LTR           |            |                                                                                                                        |
|                 | 34  | ---- -Fuel oil No. 6 .....                                                                                                                                                                                                                                                                                                                    | LTR           |            |                                                                                                                        |
|                 |     | ---- -Other:                                                                                                                                                                                                                                                                                                                                  |               |            |                                                                                                                        |
|                 | 93  | ---- -Hydrogenation-derived renewable diesel (HDRD) .....                                                                                                                                                                                                                                                                                     | LTR           |            |                                                                                                                        |
|                 | 94  | ---- -Petrochemical feed stocks, except gases .....                                                                                                                                                                                                                                                                                           | LTR           |            |                                                                                                                        |
|                 | 95  | ---- -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 |               |            |                                                                                                                        |

## CUSTOMS TARIFF - SCHEDULE

| 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, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| I           | 2710.20.90 00 | --Other<br><br>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, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|             |               | <b>-Waste oils:</b>                                                                                                                                                                                                                         |               |            |                                                                                                                        |
| I           | 2710.91.00    | - -Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)<br><br>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, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|             | 10            | ---- -Containing polychlorinated biphenyls (PCBs) at a concentration level of 50 mg/kg or more .....                                                                                                                                        | LTR           |            |                                                                                                                        |
|             | 90            | ---- -Other, containing polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs), whether or not also containing polychlorinated biphenyls (PCBs) at a concentration level of less than 50 mg/kg .....                          | LTR           |            |                                                                                                                        |
| I           | 2710.99.00    | - -Other<br><br>10 ---- -Oils and preparations thereof, having a viscosity of 7.44 mm <sup>2</sup> /sec. or more at 37.8°C.....<br>90 ---- -Other .....                                                                                     | LTR<br>LTR    | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|             | 27.11         | <b>Petroleum gases and other gaseous hydrocarbons.</b><br><br><b>-Liquefied:</b>                                                                                                                                                            |               |            |                                                                                                                        |
| I           | 2711.11.00 00 | - -Natural gas                                                                                                                                                                                                                              | LTR           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|             | 2711.12       | - -Propane                                                                                                                                                                                                                                  |               |            |                                                                                                                        |

## CUSTOMS TARIFF - SCHEDULE

|   | Tariff Item | SS | Description of Goods                                                                                             | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs                                                                                        |
|---|-------------|----|------------------------------------------------------------------------------------------------------------------|---------------|------------|------------------------------------------------------------------------------------------------------------------------|
| I | 2711.12.10  | -- | -In containers ready for use                                                                                     |               | 12.5%      | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|   |             | 10 | ----Propane with a minimum purity of 90 liquid volume percent.....                                               | LTR           |            |                                                                                                                        |
|   |             | 90 | ----Other .....                                                                                                  | LTR           |            |                                                                                                                        |
| I | 2711.12.90  | -- | -Other                                                                                                           |               | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|   |             | 10 | ----Propane with a minimum purity of 90 liquid volume percent.....                                               | LTR           |            |                                                                                                                        |
|   |             | 90 | ----Other .....                                                                                                  | LTR           |            |                                                                                                                        |
| I | 2711.13.00  | 00 | -Butanes                                                                                                         | LTR           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| I | 2711.14.00  | 00 | -Ethylene, propylene, butylene and butadiene                                                                     | KGM           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|   | 2711.19     | -- | -Other                                                                                                           |               |            |                                                                                                                        |
| I | 2711.19.10  | 00 | -In containers ready for use                                                                                     | -             | 12.5%      | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| I | 2711.19.90  | -- | -Other                                                                                                           |               | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|   |             |    | Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate. |               |            |                                                                                                                        |
|   |             | 10 | ----Ethane .....                                                                                                 | LTR           |            |                                                                                                                        |
|   |             | 90 | ----Other .....                                                                                                  | LTR           |            |                                                                                                                        |
|   |             |    | -In gaseous state:                                                                                               |               |            |                                                                                                                        |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS         | Description of Goods                                                                                                                                                                                                         | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs                                                                                        |
|-------------|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|------------|------------------------------------------------------------------------------------------------------------------------|
| I           | 2711.21.00 | 00 - Natural gas                                                                                                                                                                                                             | TMQ           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| I           | 2711.29.00 | 00 - Other                                                                                                                                                                                                                   | TMQ           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: 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, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| I           | 2712.20.00 | 00 -Paraffin wax containing by weight less than 0.75% of oil                                                                                                                                                                 | KGM           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| I           | 2712.90.00 | -Other                                                                                                                                                                                                                       |               | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|             | 10         | ----Micro-crystalline petroleum wax.....                                                                                                                                                                                     | KGM           |            |                                                                                                                        |
|             | 90         | ----Other .....                                                                                                                                                                                                              | KGM           |            |                                                                                                                        |
| 27.13       |            | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.                                                                                                         |               |            |                                                                                                                        |
|             |            | -Petroleum coke:                                                                                                                                                                                                             |               |            |                                                                                                                        |

## CUSTOMS TARIFF - SCHEDULE

|   | Tariff Item | SS | Description of Goods                                                                                  | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs                                                                                        |
|---|-------------|----|-------------------------------------------------------------------------------------------------------|---------------|------------|------------------------------------------------------------------------------------------------------------------------|
| I | 2713.11.00  | 00 | -Not calcined                                                                                         | TNE           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| I | 2713.12.00  | 00 | -Calcined                                                                                             | TNE           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| I | 2713.20.00  |    | -Petroleum bitumen                                                                                    |               | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|   |             | 10 | ----Asphaltum oil, of a kind used for paving purposes.....                                            | KGM           |            |                                                                                                                        |
|   |             | 90 | ----Other .....                                                                                       | KGM           |            |                                                                                                                        |
| I | 2713.90.00  | 00 | -Other residues of petroleum oils or of oils obtained from bituminous minerals                        | KGM           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: 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, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
| I | 2714.90.00  | 00 | -Other                                                                                                | KGM           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item  | SS | Description of Goods                                                                                                                                                         | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs                                                                                        |
|--------------|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|------------|------------------------------------------------------------------------------------------------------------------------|
| I 2715.00.00 |    | 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, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |
|              | 10 | ----Bituminous mastics .....                                                                                                                                                 | KGM           |            |                                                                                                                        |
|              | 20 | ----Asphaltum oil, of a kind used for paving purposes.....                                                                                                                   | KGM           |            |                                                                                                                        |
|              | 90 | ----Other .....                                                                                                                                                              | KGM           |            |                                                                                                                        |
| I 2716.00.00 | 00 | Electrical energy.                                                                                                                                                           | MWH           | Free       | CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT, CPUKT: Free |