

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 No. 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) Sludge 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 spill, storage tank washings, or from the use of cutting oils for machining operations".

Subheading Notes

1 - For the purposes 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 purposes 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 " benzole (benzene)' " toluole (toluene), " xylole (xylenes)"and " naphthalene " apply to products which contain more than 50 % by weight of benzene, toluene, xylene, naphthalene, respectively .

- 4- For the purposes of subheadings 2707.12, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210 C (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 or vegetable fats and oils whether or not used.

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.		
		- Coal, whether or not pulverised, but not agglomerated :		
	27 01 11 00	- - Anthracite	Value	5%
	27 01 12 00	- - Bituminous coal	Value	5%
	27 01 19 00	- - Other coal	Value	5%
	27 01 20 00	- Briquettes, ovoids and similar solid fuels manufactured from coal	Value	5%
27.02		Lignite, whether or not agglomerated, excluding jet.		
	27 02 10 00	- Lignite, whether or not pulverised, but not agglomerated	Value	5%
	27 02 20 00	- Agglomerated lignite	Value	5%
27.03		Peat (including peat litter), whether or not agglomerated.		
	27 03 00 10	- - - For use as agricultural soil or for soil improvement	Value	5%
	27 03 00 90	- - - Other	Value	5%
27.04		Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.		
	27 04 00 10	- - - Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated	Value	5%
	27 04 00 20	- - - Retort carbon	Value	5%
27.05		Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.		
	27 05 00 00		Value	5%
27.06		Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.		
	27 06 00 00		Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
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.		
	27 07 10 00	- Benzole (benzene)	Value	5%
	27 07 20 00	- Toluole (toluene)	Value	5%
	27 07 30 00	- Xylole (xylenes)	Value	5%
	27 07 40 00	- Naphthalene	Value	5%
	27 07 50 00	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	Value	5%
		- Other :		
	27 07 91 00	- - Creosote oils	Value	5%
	27 07 99 00	- - Other	Value	5%
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.		
	27 08 10 00	- Pitch	Value	5%
	27 08 20 00	- Pitch coke	Value	5%
27.09	27 09 00 00	Petroleum oils and oils obtained from bituminous minerals,crude.	Value	5%
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.		
		- 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 :		

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
		-- Light oils and preparations :		
		--- Naphtha :		
	27 10 12 11	---- Light straight	Value	5%
	27 10 12 12	---- Whole	Value	5%
	27 10 12 13	---- Reformed	Value	5%
	27 10 12 14	---- Natural gasoline	Value	5%
	27 10 12 19	---- Other	Value	5%
		--- Fuel :		
	27 10 12 21	---- For engines (excluding plane engines)	Value	5%
	27 10 12 22	---- For jet-plane engine (JP4)	Value	5%
	27 10 12 23	---- For other plane engines	Value	5%
	27 10 12 29	---- For other purposes	Value	5%
		--- Diesel :		
	27 10 12 31	---- For engines	Value	5%
	27 10 12 32	---- For power generators, including those used for ships	Value	5%
	27 10 12 33	---- For heating	Value	5%
	27 10 12 39	---- For other purposes	Value	5%
		--- Fuel oils :		
	27 10 12 41	---- For ships	Value	5%
	27 10 12 42	---- Topped crude (Partially refined crude oil)	Value	5%
	27 10 12 49	---- Other	Value	5%
		-- Other:		
		--- Lubricating oils :		
	27 10 19 11	---- Base oils	Value	5%
	27 10 19 12	---- For spark-ignition engines (gasoline)	Value	5%
	27 10 19 13	---- For compression-ignition engines (diesel)	Value	5%
	27 10 19 14	---- For manual transmission gears	Value	5%
	27 10 19 15	---- For automatic transmission gears	Value	5%
	27 10 19 19	---- Other	Value	5%
		--- Oils for other purposes :		
	27 10 19 91	---- For cutting	Value	5%
	27 10 19 92	---- For cleansing	Value	5%
	27 10 19 93	---- For mould release	Value	5%
	27 10 19 94	---- For hydraulic brakes	Value	5%
	27 10 19 95	---- For hydraulic and turbo systems	Value	5%

HEADING NO	H.S CODE	DESCRIPTION	UINT	DUTY RATE
	27 10 19 96	- - - - For transformers and circuit breakers	Value	5%
	27 10 19 97	- - - - White oils (such as paraffin oil and vaseline oil)	Value	5%
	27 10 19 98	- - - - Other lubricating oils (greasing oil)	Value	5%
	27 10 19 99	- - - -Other	Value	5%
	27 10 20 00	- 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 :	Value	5%
		- Waste oils :		
	27 10 91 00	- - Containing polychlorinated biphenyls(PCBs), polychlorinated terphenyls(PCTs) or polybrominated biphenyls(PBBs)	Value	5%
	27 10 99 00	- - Other	Value	5%
27.11		Petroleum gases and other gaseous hydrocarbons.		
		- Liquefied :		
	27 11 11 00	- - Natural gas	Value	5%
	27 11 12 00	- - Propane	Value	5%
	27 11 13 00	- - Butanes	Value	5%
	27 11 14 00	- - Ethylene, propylene, butylene et butadiene	Value	5%
	27 11 19 00	- - Other	Value	5%
		- In gaseous state :		
	27 11 21 00	- - Natural gas	Value	5%
	27 11 29 00	- - Other	Value	5%
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.		
	27 12 10 00	- Petroleum jelly	Value	5%
		- Paraffin wax containing by weight less than 0.75 % of oil :		

HEADING NO	H.S CODE	DESCRIPTION	UNIT	DUTY RATE
	27 12 20 10	- - - For making candles	Value	5%
	27 12 20 20	- - - For impregnating matches	Value	5%
	27 12 20 90	- - - Other	Value	5%
	27 12 90 00	- Other	Value	5%
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		
		- Petroleum coke :		
	27 13 11 00	- - Not calcined	Value	5%
	27 13 12 00	- - Calcined	Value	5%
	27 13 20 00	- Petroleum bitumen	Value	5%
	27 13 90 00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	Value	5%
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		
	27 14 10 00	- Bituminous or oil shale and tar sands	Value	5%
		- Other :		
	27 14 90 10	- - - Bitumen and asphalt, natural	Value	5%
	27 14 90 90	- - - Other	Value	5%
27.15		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).		
	27 15 00 00		Value	5%
27.16		Electrical energy. (optional heading).		
	27 16 00 00		Value	5%