

## 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 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 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, 2707.40 and 2707.60, the terms “benzol (benzene)”, “toluol (toluene)”, “xylol (xylenes)”, “naphthalene” and “phenols” apply to products which contain more than 50% by weight of benzene, toluene, xylenes, naphthalene or phenols, respectively.
4. For the purposes of subheading 2710.11, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

## ADDITIONAL NOTES <sup>(1)</sup>

1. The following expressions shall have the meanings hereby assigned to them:

- A. “light oils” (subdivisions 2710.11 11 00, 2710.11.19.00, 2710.11.21.00, 2710.11.29.00, 2710.11.91 00, 2710.11. 92.00, 2710.11.99.10 and 2710.11.99.90): oils and preparations of which 90% or more by volume (including losses) distils at 210°C (ASTM D 86 method);
- B. “special spirits” (subdivisions 2710.11.21.00 and 2710.11.29.00): light oils as defined in paragraph A above, and with a difference of not more than 60°C between the temperatures at which 5% and 90% by volume (including losses) distil;
- C. “white spirit” (subdivision 2710.11.21.00): special spirits as defined in paragraph B above with a flashpoint higher than 21°C by the Abel-Pensky method <sup>(2)</sup>;
- D. “medium oils” (subheadings 2710 19 .11 .00, 2710 .19 .12 00 and 2710. 19. 19. 00): oils and preparations of which less than 90% by volume (including losses) distils at 210°C and 65% or more by volume (including losses) distils at 250°C (ASTM D 86 method);
- E. “kerosene” (subdivision 2710.19.11.00): medium oils, as defined in paragraph D above, with a flashpoint higher than 21°C by the Abel-Pensky method <sup>(2)</sup>;
- F. “heavy oils” (subdivisions 2710.19.21.00, 2710.19.29.10, 2710. 19. 29. 91, 2710.19.29.92, 2710.19.29.99, 2710.19.31.00, 2710.19.32.00, 2710.19.39.00, 2710.19.90.10, 2710.19.90.21, 2710.19.90.29, 2710.19.90.81 and 2710.19.90.89): oils and preparations of which less than 65% by volume (including losses) distils at 250°C by the ASTM D 86 method or of which the distillation percentage at 250°C cannot be determined by that method;
- G. “gas oils” (subdivision 2710.19.21.00): heavy oils as defined in paragraph F above of which 85% or more by volume (including losses) distils at 300°C (ASTM D 86 method);
- H. “fuel oils” (subdivision 2710.19.29.10, 2710.19.29.91, 2710.19.29.92 and 2710.19.29.99): heavy oils as defined in paragraph F above (other than gas oils as defined in paragraph G above) which, for a corresponding diluted colour C, have a viscosity V:
  - not exceeding that shown in line I of the following table when the sulphated ashes content is less than 1% by the ASTM D 874 method and the saponification index is less than 4 by the ASTM D 939 method;
  - exceeding or equal to that shown in line II when the pour point is not less than 10°C by the ASTM D 97 method;
  - exceeding that shown in line I but not exceeding that shown in line II when 25% or more by volume distils at 300°C by the ASTM D 86 method or, if less than 25% by volume distils at 300°C, when the pour point is higher than -10°C by the ASTM D 97 method.

<sup>(1)</sup> Unless otherwise stated, the term “ASTM method” means the methods laid down by the American Society for Testing and Materials in the 39<sup>th</sup> edition of standard definitions and specifications for petroleum and lubricating products.

<sup>(2)</sup> The term “Abel-Pensky method” means method DIN (Deutsche Industrienorm) 51755 – März 1974 published by the DNA (Deutsche Normenausschuss), Berlin 15.

DILUTED COLOUR C/VISCOSITY V CONCORDANCE TABLE

Colour C		0	0.5	1	1.5	2	2.5	3	3.5	4	4.5	5	5.5	6	6.5	7	7.5 and above
Viscosity	I.	4	4	4	5.4	9	15.1	25.3	42.4	71.1	119	200	330	562	943	1580	2650
V	II.	7	7	7	7	9	15.1	25.3	42.4	71.1	119	200	330	562	943	1580	2650

The term “viscosity V” means the kinematic viscosity at 50°C expressed in centistokes by the ASTM D 445 method.

The term “diluted colour C” means the colour of a product, as determined by the ASTM D 1500 method, after one part of such product has been mixed with no more than 99 parts by volume of carbon tetrachloride. The colour must be determined immediately after dilution. These subdivisions cover only fuel oils of natural colour. These subdivisions do not cover heavy oils defined in paragraph F above for which it is not possible to determine:

- the distillation percentage at 250°C by the ASTM D 86 method (zero shall be deemed to be a percentage);
- the kinematic viscosity at 50°C by the ASTM D 445 method;
- or the diluted colour C by the ASTM D 1500 method.

Such products fall within subdivisions 2710.00.21.00 and 27.10.00.90.80.

2. For the purposes of subdivisions 2711.12.00.10 and 2711.13.00.10, the expressions “commercial propane” and “commercial butanes” shall be taken to apply to products in the liquid state with a relative vapour pressure at 37.8°C of not more than 25 kg/cm<sup>2</sup> (24.5 bar) (ASTM D 1267 method).
3. For the purposes of subdivision 2712 10 00 10, the expression “crude petroleum jelly” shall be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D 1500 method.
4. For the purposes of subdivisions 2712.20.00.10, 2712.90.00.11 and 2712.90.00.20, the term “crude” shall be taken to apply to products:
  - a) with an oil content of 3.5 or higher by the ASTM D 721 method, if their viscosity at 100°C is lower than 9 centistokes by the ASTM D 445 method; or
  - b) of a natural colour higher than 3 by the ASTM D 1500 method, if their viscosity at 100°C is 9 centistokes or higher by the ASTM D 445 method.

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
	<b>27.01</b>				<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal</b>			
					- Coal, whether or not pulverized, but not agglomerated:			
2		<b>2701.11</b>	00	00	-- Anthracite	2.5	kg	-
2		<b>2701.12</b>	00	00	-- Bituminous coal	2.5	kg	-
2		<b>2701.19</b>	00	00	-- Other coal	2.5	kg	-
		<b>2701.20</b>	00		- Briquettes, ovoids and similar solid fuels manufactured from coal			
					--- Agglomerated coal:			
2			11		---- Briquettes	2.5	kg	-
2			19		---- Ovoids	2.5	kg	-
2			20		--- Agglomerated anthracite	2.5	kg	-
2			90		--- Other	2.5	kg	-
	<b>27.02</b>				<b>Lignite, whether or not agglomerated, excluding jet</b>			
2		<b>2702.10</b>	00	00	- Lignite, whether or not pulverized, but not agglomerated	2.5	kg	-
2		<b>2702.20</b>	00	00	- Agglomerated lignite	2.5	kg	-
	<b>27.03</b>	<b>2703.00</b>			<b>Peat (including peat litter), whether or not agglomerated</b>			
2			10	00	--- Agglomerated peat	2.5	kg	-
					--- Other:			
2			91	00	---- Agricultural peat	2.5	kg	-
2			99	00	---- Other	2.5	kg	-
	<b>27.04</b>	<b>2704.00</b>	00		<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon</b>			
5			10		--- Retort carbon	2.5	kg	-
					--- Other:			
					---- Of coal:			
5			21		----- Used in the manufacture of electrodes	2.5	kg	-
2			29		----- Other	2.5	kg	-
2			30		---- Of lignite	2.5	kg	-
2			90		---- Other	2.5	kg	-
2	<b>27.05</b>	<b>2705.00</b>	00	00	<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons</b>	2.5	kg	100m <sup>3</sup>
	<b>27.06</b>	<b>2706.00</b>	00		<b>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars</b>			
					--- Tar distilled from coal:			
5			11		---- Crude	2.5	kg	-
5			19		---- Other	2.5	kg	-
5			90		--- Other	2.5	kg	-

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
5	27.07				<b>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</b>			
		<b>2707.10</b>	00		<b>- Benzol (benzene)</b>			
5			10		--- For use as power or heating fuel	2.5	kg	-
5			90		--- For other uses	2.5	kg	-
		<b>2707.20</b>	00		<b>- Toluol (toluene)</b>			
5			10		--- For use as power or heating fuel	2.5	kg	-
5			90		--- For other uses	2.5	kg	-
		<b>2707.30</b>	00		<b>- Xylol (xylenes)</b>			
5			10		--- For use as power or heating fuel	2.5	kg	-
5			90		--- For other uses	2.5	kg	-
		<b>2707.40</b>	00		<b>- Naphthalene</b>			
5			10		--- Crude	2.5	kg	-
5			90		--- Pressed	2.5	kg	-
		<b>2707.50</b>	00		<b>- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method</b>			
					--- For use as power or heating fuel			
5			11		---- Solvent naphtha	2.5	kg	-
5			19		---- Other	2.5	kg	-
5			91		--- For other uses:	2.5	kg	-
5			99		---- Solvent naphtha	2.5	kg	-
		<b>2707.60</b>	00		<b>- Phenols</b>			
5			10		--- Cresols and xylenols	2.5	kg	-
5			90		--- Other	2.5	kg	-
		<b>2707.91</b>	00		<b>- Other:</b>			
					<b>-- Creosote oils</b>			
					--- Crude oil:			
5			11		---- Light crude oils of which 90% or more by volume distils at up to 200°C	2.5	kg	-
5			19		---- Other	2.5	kg	-
2			90		--- Other	2.5	kg	-
		<b>2707.99</b>	00		<b>- Other:</b>			
					--- Crude oil			
5			11		---- Light crude oils of which 90% or more by volume distils at up to 200°C	2.5	kg	-
5			19		---- Other	2.5	kg	-
					--- Sulphuretted toppings of light crude oils:			

Code				Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
5	27.08		21	---- For use as power or heating fuel	2.5	kg	-
5			29	---- For other uses	2.5	kg	-
				--- Basic products:			
5			31	---- Raw pyridic bases and their salts	2.5	kg	-
5			32	---- Rectified pyridine	2.5	kg	-
5			39	---- Other	2.5	kg	-
				--- Anthracene:			
5			41	---- Anthracene sludge, paste and anthracene of a purity of less than 30%	2.5	kg	-
5			49	---- Other	2.5	kg	-
				--- Other:			
5			91	---- Aromatic products for the manufacture of carbon blacks	2.5	kg	-
2			99	---- Other	2.5	kg	-
				<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars</b>			
2		2708.10	00 00	- Pitch	2.5	kg	-
2		2708.20	00 00	- Pitch coke	2.5	kg	-
	27.09	2709.00		<b>Petroleum oils and oils obtained from bituminous minerals, crude</b>			
			10	--- For refining:			
2	27.10		10	---- Petroleum oils	2.5	kg	-
2			90	---- Other	2.5	kg	-
			90	--- Other:			
2			10	---- Petroleum oils	2.5	kg	-
2			90	---- Other	2.5	kg	-
				<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>			
				<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 waste oils :</b>			
		2710.11		<b>-- Light oils and preparations</b>			
				--- Mixed alkylenes:			
5			11 00	---- In packings holding not more than 1 kg	25	kg	-
5			19 00	---- Othe	17.5	kg	-
				--- Other:			
				---- Special spirits:			

Code				Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
2			21 00	----- White spirit	2.5	kg	-
2			29 00	----- Other	25	kg	-
				----- Other:			
2			91 00	----- Premium-grade petrol, whether or not leaded	2.5	kg	-
2			92 00	----- Regular grade petrol	2.5	kg	-
			99	----- Other:			
2			10	----- Aviation spirit	10	kg	-
2			90	----- Other	10	kg	-
		<b>2710.19</b>		<b>-- Other</b>			
				--- Medium oils:			
2			11 00	---- Lamp oil	2.5	kg	-
2			12 00	---- Jet fuel	2.5	kg	-
2			19 00	---- Other	10	kg	-
				--- Heavy oils:			
			21	---- Gas oils:			
2			10	----- Containing not more than 0.030% by weight of sulphur (300 ppm)	2.5	kg	-
2			90	----- Other	2.5	kg	-
			29	---- Fuel oils:			
2			10	----- Heavy fuel oils for the manufacture of paraffin, bitumen, lubricating oils, bituminous ex tracts and the like	2.5	kg	-
				----- Other:			
2			91	----- Light medium	2.5	kg	-
2			92	----- Heavy	2.5	kg	-
2			99	----- Other	2.5	kg	-
				---- Lubricating oils and other oils:			
2			31 00	----- White oils	2.5	kg	-
2			32 00	----- Dielectric oils	2.5	kg	-
2			39 00	----- Base oils	2.5	kg	-
			90	----- Other:			
2			10	----- Spindle	25	kg	-
				----- Other:			
2			21	----- Lubricating preparations not elsewhere specified or included, containing 70% or more of petroleum oils or oils obtained from bituminous minerals, these oils being the basic constituents	2.5	kg	-
2			29	----- High-viscosity fuel, also known as Vacuum Residuum	25	kg	-
				----- Other:			
2			81	----- Preparations containing more than 60% of paraffin oils, more than 25% of naphthalene oils and not more than 5% of aromatic oils	2.5	kg	-

Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
2	27.11	2710.91	00	89	----- Other	25	kg	-
2				00	- <b>Waste oils:</b>			
2				00	-- <b>Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)</b>	25	kg	-
2				00	-- <b>Other</b>	25	kg	-
2					<b>Petroleum gases and other gaseous hydrocarbons</b>			
2					- <b>Liquefied:</b>			
2				00	-- <b>Natural gas</b>	2.5	kg	-
2				00	-- <b>Propane</b>			
2				10	--- Commercial	2.5	kg	-
2				90	--- Other	2.5	kg	-
2				00	-- <b>Butanes</b>			
2				10	--- Commercial	2.5	kg	-
2				90	--- Other	2.5	kg	-
2				00	-- <b>Ethylene, propylene, butylene and butadiene</b>	2.5	kg	-
2				00	-- <b>Other</b>	2.5	kg	-
2	27.12	2711.11	00	00	- <b>In gaseous state:</b>			
2				00	-- <b>Natural gas</b>	2.5	kg	-
2				00	-- <b>Other</b>	2.5	kg	-
2					<b>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured</b>			
2				00	- <b>Petroleum jelly</b>			
2				10	--- Crude	2.5	kg	-
2				90	--- Other	2.5	kg	-
2				00	- <b>Paraffin wax containing by weight less than 0.75% of oil</b>			
2				10	--- Crude	10	kg	-
2				90	--- Other	2.5	kg	-
2				00	- <b>Other</b>			
2					--- Ozokerite, lignite wax or peat wax:			
2				11	---- Crude	10	kg	-
2				19	---- Other	10	kg	-
2					--- Other:			
2				20	---- Crude	10	kg	-
2					--- Other:			
2				91	----- Microcrystalline wax	2.5	kg	-
2				99	----- Other	2.5	kg	-



Code					Description	Rate of duty (%)	Quantity normalized Unit	Complementary Unit
	27.13				<b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals</b>			
					- <b>Petroleum coke:</b>			
2		2713.11	00	00	- - <b>Not calcined</b>	2.5	kg	-
2		2713.12	00	00	- - <b>Calcined</b>	2.5	kg	-
2		2713.20	00	00	- <b>Petroleum bitumen</b>	2.5	kg	-
		2713.90	00		- <b>Other residues of petroleum oils or of oils obtained from bituminous minerals</b>			
2				10	- - - Extracts derived from the treatment of lubricating oils with selective solvents	2.5	kg	-
2				90	- - - Other	2.5	kg	-
	27.14				<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands, asphaltites and asphaltic rocks</b>			
		2714.10	00		- <b>Bituminous or oil shale and tar sands</b>			
4				10	- - - Containing by weight more than 60% of inert matter	10	kg	-
4				90	- - - Containing by weight not more than 60% of inert matter	10	kg	-
		2714.90	00		- <b>Other</b>			
4				10	- - - Containing by weight more than 60% of inert matter	10	kg	-
4				90	- - - Containing by weight not more than 60% of inert matter	10	kg	-
	27.15	2715.00			<b>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)</b>			
				10	- - - Bituminous mastics:			
2				10	- - - - Made exclusively from asphalt rock or natural bitumen containing by weight not more than 18% of bitumen and not more than 82% of limestone	10	kg	-
2				90	- - - - Other	10	kg	-
					- - - Other:			
2			91	00	- - - - Cut-backs	2.5	kg	-
2			92	00	- - - - Emulsions of petrol bitumen and the like	10	kg	-
			99		- - - - Other:			
2				10	- - - - - Coal-tar emulsion	10	kg	-
2				90	- - - - - Other	10	kg	-
2	27.16	2716.00	00	00	<b>Electrical energy (optional heading)</b>	2.5	1000 kw/h	1000 kw/h