

Chapter 27 Section V

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)

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 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 "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 (ASTM D 86 method).

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
		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.				
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.				
		- Coal, whether or not pulverised, but not agglomerated:				
	2701.11.00	-- Anthracite	TNE			
	2701.12	-- Bituminous coal:				
	2701.12.10	--- Coking coal	TNE			
	2701.12.90	--- Other	TNE			
	2701.19.00	-- Other coal	TNE			
	2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	TNE			
27.02		Lignite, whether or not agglomerated, excluding jet.				
	2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	TNE			
	2702.20.00	- Agglomerated lignite	TNE			
27.03		Peat (including peat litter), whether or not agglomerated.				
	2703.00.10	- Peat, whether or not compressed into bales, but not agglomerated	TNE			
	2703.00.20	- Agglomerated peat	TNE			
27.04		Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.				
	2704.00.10	- Coke and semi-coke of coal	TNE			
	2704.00.20	- Coke and semi-coke of lignite or of peat	TNE			
	2704.00.30	- Retort carbon	TNE			
27.05	2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	TNE			
27.06	2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	TNE			
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.				
	2707.10.00	- Benzol (benzene)	TNE			
	2707.20.00	- Toluol (toluene)	TNE			
	2707.30.00	- Xylol (xylenes)	TNE			
	2707.40.00	- Naphthalene	TNE			
	2707.50.00	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	TNE			

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Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		- Other:				
	2707.91.00	-- Creosote oils	TNE			
	2707.99	-- Other:				
	2707.99.10	--- Carbon black feedstock	TNE			
	2707.99.90	--- Other	TNE			
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.				
	2708.10.00	- Pitch	TNE			
	2708.20.00	- Pitch coke	TNE			
27.09		Petroleum oils and oils obtained from bituminous minerals, crude.				
	2709.00.10	- Crude petroleum oils	TNE			
	2709.00.20	- Condensates	TNE			
	2709.00.90	- Other	TNE			
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, other than those containing biodiesel and other than waste oils:				
	2710.12	-- Light oils and preparations:				
		--- Motor spirit:				
	2710.12.11	---- Of RON 97 and above, leaded	TNE			\$7.10 per dal
	2710.12.12	---- Of RON 97 and above, unleaded	TNE			\$6.40 per dal
	2710.12.13	---- Of RON 90 and above, but below RON 97, leaded	TNE			\$6.80 per dal
	2710.12.14	---- Of RON 90 and above, but below RON 97, unleaded	TNE			\$5.60 per dal
	2710.12.15	---- Other, leaded	TNE			\$6.30 per dal
	2710.12.16	---- Other, unleaded	TNE			\$3.70 per dal
	2710.12.20	--- Aviation spirit, not of a kind used as jet fuel	TNE			
	2710.12.30	--- Tetrapropylene	TNE			
	2710.12.40	--- White spirit	TNE			
	2710.12.50	--- Low aromatic solvents containing by weight less than 1 % aromatic content	TNE			

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2710.12.60	--- Other solvent spirits	TNE			
	2710.12.70	--- Naphtha, reformates and other preparations of a kind used for blending into motor spirits	TNE			
	2710.12.80	--- Other alpha olefins	TNE			
	2710.12.90	--- Other	TNE			
	2710.19	-- Other:				
	2710.19.20	--- Topped crudes	TNE			
	2710.19.30	--- Carbon black feedstock	TNE			
		--- Lubricating oils and greases:				
	2710.19.41	---- Lubricating oil feedstock	TNE			
	2710.19.42	---- Lubricating oils for aircraft engines	TNE			
	2710.19.43	---- Other lubricating oils	TNE			
	2710.19.44	---- Lubricating greases	TNE			
	2710.19.50	--- Hydraulic brake fluid	TNE			
	2710.19.60	--- Transformer and circuit breaker oils	TNE			
		--- Diesel fuel; fuel oils:				
	2710.19.71	---- Automotive diesel fuel	TNE			\$1.00 per dal
	2710.19.72	---- Other diesel fuels	TNE			\$1.00 per dal, other than marine diesel fuel
	2710.19.79	---- Fuel oils	TNE			
	2710.19.81	--- Aviation turbine fuel (jet fuel) having a flash point of 23 °C or more	TNE			
	2710.19.82	--- Aviation turbine fuel (jet fuel) having a flash point of less than 23 °C	TNE			
	2710.19.83	--- Other kerosene	TNE			
	2710.19.89	--- Other medium oils and preparations	TNE			
	2710.19.90	--- Other	TNE			
	2710.20.00	- 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	TNE			\$1.00 per dal of dutiable diesel fuel
		- Waste oils:				
	2710.91.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	TNE			
	2710.99.00	-- Other	TNE			
27.11		Petroleum gases and other gaseous hydrocarbons.				
		- Liquefied:				
	2711.11.00	-- Natural gas	TNE			
	2711.12.00	-- Propane	TNE			
	2711.13.00	-- Butanes	TNE			
	2711.14	-- Ethylene, propylene, butylene and butadiene:				
	2711.14.10	--- Ethylene	TNE			
	2711.14.90	--- Other	TNE			
	2711.19.00	-- Other	TNE			

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Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		- In gaseous state:				
	2711.21	-- Natural gas:				
	2711.21.10	--- Of a kind used as a motor fuel	TNE			20 ¢ per kgm
	2711.21.90	--- Other	TNE			
	2711.29.00	-- Other	TNE			
27.12		Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.				
	2712.10.00	- Petroleum jelly	TNE			
	2712.20.00	- Paraffin wax containing by weight less than 0.75 % of oil	TNE			
	2712.90	- Other:				
	2712.90.10	-- Paraffin wax	TNE			
	2712.90.90	-- Other	TNE			
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.				
		- Petroleum coke:				
	2713.11.00	-- Not calcined	TNE			
	2713.12.00	-- Calcined	TNE			
	2713.20.00	- Petroleum bitumen	TNE			
	2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	TNE			
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.				
	2714.10.00	- Bituminous or oil shale and tar sands	TNE			
	2714.90.00	- Other	TNE			
27.15	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).	TNE			
27.16	2716.00.00	Electrical energy.	GWH			