
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 machine 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 subheadings 2710.11, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D86 method).



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
2701.10.00	Coal, whether or not pulverized, but not agglomerated:			
2701.11.00	Anthracite	5%	kg/m ³	321.1
2701.12.00	Bituminous coal	5%	kg/m ³	321.21
2701.19.00	Other coal	5%	kg/m ³	321.22
2701.20.00	Briquettes, ovoids and similar solid fuels manufactured from coal	5%	kg/m ³	322.1
27.02	Lignite, whether or not agglomerated, excluding jet.			
2702.10.00	Lignite, whether or not pulverized, but not agglomerated	5%	kg/m ³	322.21
2702.20.00	Agglomerated lignite	5%	kg/m ³	322.22
2703.00.00	Peat (including peat litter), whether or not agglomerated.	Free	kg/m ³	322.3
2704.00	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	5%	kg/m ³	325.01
2704.00.20	Coke and semi-coke of lignite or of peat	5%	kg/m ³	325.02
2704.00.30	Retort carbon	5%	kg/m ³	325.03
2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	Free	kg/m ³	345.0
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.	5%	kg/m ³	335.21
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)	15%	kg/m ³	335.22
2707.20.00	Toluol (toluene)	15%	kg/m ³	335.23

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
2707.30.00	Xylol (xylenes)	15%	kg/m ³	335.24
2707.40.00	Napthalene	15%	kg/m ³	335.256
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	15%	kg/m ³	335.251
2707.90.00	Other:			
2707.91.00	Creosote oils	15%	kg/m ³	335.253
2707.99.00	Other:			
2707.99.10	Gasoline blending preparations	15%	kg/m ³	335.255
2707.99.90	Other	15%	kg/m ³	335.259
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
2708.10.00	Pitch	15%	kg/m ³	335.31
2708.20.00	Pitch coke	5%	kg/m ³	335.32
2709.00	Petroleum oils and oils obtained from bituminous minerals, acruide.			
2709.00.10	Imported under the processing agreement	Free	kg/m ³	333.01
2709.00.90	Other	Free	kg/m ³	333.09
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.			
2710.10.00	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, other than waste oils:			
2710.11.00	Light oils and preparations:			
2710.11.10	Aviation Spirit of 100 octane and over	Free	kg/m ³	334.011
2710.11.20	Aviation Spirit under 100 octane	Free	kg/m ³	334.013
2710.11.30	Motor Spirit (gasoline)	20%	kg/m ³	334.115
2710.11.40	Spirit type (gasoline type) jet fuel	Free	kg/m ³	334.020
2710.11.90	Other	Free	kg/m ³	334.090

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
2710.19.00	Other:			
2710.19.10	Kerosene type jet fuel	Free	kg/m ³	334.021
2710.19.20	Illuminating kerosene	5%	kg/m ³	334.213
2710.19.30	Vapourising oil or white spirit	20%	kg/m ³	334.291
2710.19.40	Diesel oil:			
2710.19.41	Diesel oil for the generation of electricity by a person with output in excess of 50 million kilowatt-hours	10%	kg/m ³	334.31
2710.19.49	Other	10%	kg/m ³	334.31
2710.19.50	Gas oils (other than diesel oil)	10%	kg/m ³	334.33
2710.19.60	Bunker 'C' grade fuel oil	10%	kg/m ³	334.43
2710.19.70	Partly refined petroleum, including topped crudes	Free	kg/m ³	334.41
2710.19.80	Lubricating oil base stocks, lubricating oils greases:			
2710.19.81	Lubricating oil base stock (Paraffinic type)	15%	kg/m ³	334.451
2710.19.82	Other lubricating oil base stock	Free	kg/m ³	334.452
2710.19.83	Lubricating oils	20%	kg/m ³	###
2710.19.84	Lubricating greases	20%	kg/m ³	334.47
2710.19.85	Hydraulic brake fluids and other prepared liquids for hydraulic transmission	15%	kg/m ³	334.54
2710.19.86	Transformer oil	Free	kg/m ³	334.55
2710.19.87	Circuit breaker oil	Free	kg/m ³	334.56
2710.19.88	Cleansing, cutting and mould release oils	Free	kg/m ³	334.57
2710.19.89	Other	Free	kg/m ³	334.59
2710.19.90	Other	Free	kg/m ³	334.49
2710.90.00	Waste oils:			
2710.91.00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	Free	kg/m ³	334.61
2710.99.00	Other	Free	kg/m ³	334.69
27.11	Petroleum gases and other gaseous hydrocarbons.			
2711.10.00	Liquefied:			
2711.11.00	Natural gas	Free	kg/m ³	343.1
2711.12.00	Propane	Free	kg/m ³	342.1
2711.13.00	Butanes	Free	kg/m ³	342.5
2711.14.00	Ethylene, propylene, butylenes and butadiene	Free	kg/m ³	344.1
2711.19.00	Other	Free	kg/m ³	344.2

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
2711.20.00	In gaseous state:			
2711.21.00	Natural gas	Free	kg/m ³	343.2
2711.29.00	Other	Free	kg/m ³	344.9
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.			
2712.10.00	Petroleum jelly	20%	kg/m ³	335.11
2712.20.00	Paraffin wax containing by weight less than 0.75% of oil	Free	kg/m ³	335.125
2712.90.00	Other	Free	kg/m ³	335.129
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.			
2713.10.00	Petroleum coke:			
2713.11.00	Not calcined	Free	kg	335.421
2713.12.00	Calcined	Free	kg	335.422
2713.20.00	Petroleum bitumen	20%	kg	335.411
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous mineral	10%	kg	335.419
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	20%	kg	278.96
2714.90.00	Other:			
2714.90.10	Natural bitumen	10%	kg	278.971
2714.90.20	Natural asphalt	10%	kg	278.972
2714.90.30	Asphaltites and asphaltic rocks	10%	kg	278.973
2714.90.90	Other	10%	kg	###
2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tarpitch (for example, bituminous mastics, cut-backs).			
2715.00.10	Cut-backs	10%	kg	335.431
2715.00.90	Other	10%	kg	335.439
2716.00.00	Electrical energy.	Free	1000 kwh	351.0