

## 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 2710.11, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTMD 86 method).

#### Explanatory remarks to Chapter 27

Importation of the items covered by headings No 27.09, 27.10, 2711.11, 2711.12, 2711.13, 2711.21, 2711.29, 2712.20, 2712.90 and 27.13 is subject to the approval of the Ministry of Petroleum.

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>2701</b>	<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>			
	- Coal, whether or not pulverised, but not agglomerated:			
2701 11	-- Anthracite		Kg	
2701 11 10	--- Containing volatile matter	4		
2701 11 90	--- Other	4		
2701 12 00	-- Bituminous coal	4	Kg	
2701 19 00	-- Other coal	4	Kg	
2701 20 00	- Briquettes, ovoids and similar solid fuels manufactured from coal	4	Kg	
<b>2702</b>	<b>Lignite, whether or not agglomerated, excluding jet.</b>			
2702 10 00	- Lignite, whether or not pulverised, but not agglomerated	4	Kg	
2702 20 00	- Agglomerated lignite	4	Kg	
<b>2703 00 00</b>	<b>Peat (including peat litter) whether or not agglomerated.</b>	15	Kg	
<b>2704 00</b>	<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>		Kg	
2704 00 10	--- For the manufacture of electerods	4	Kg	
2704 00 20	--- Coke and semi-coke of lignite	4	Kg	
2704 00 90	--- Other	4	Kg	
<b>2705 00 00</b>	<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</b>	15	Kg	
<b>2706 00 00</b>	<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>	4	Kg	
<b>2707</b>	<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>			
2707 10 00	- Benzol (benzene)	4	Kg	
2707 20 00	- Toluol (toluene)	4	Kg	
2707 30 00	- Xylol (xylenes)	4	Kg	
2707 40 00	- Naphthalene	4	Kg	
2707 50 00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 <sup>0</sup> C by the ASTM D 86 method	4	Kg	
	- Other:			
2707 91 00	-- Creosote oils	4	Kg	
2707 99 00	-- Other	4	Kg	
<b>2708</b>	<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>			
2708 10 00	- Pitch	4	Kg	
2708 20 00	- Pitch coke	4	Kg	
<b>2709 00 00</b>	<b>Petroleum oils and oils obtained from bituminous minerals, crude.</b>	4	Kg	
<b>2710</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			

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
	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	-- Light oils and preparations		Kg	
2710 11 10	--- Gasoline	4		
2710 11 90	--- Other	4		
2710 19	-- Other		Kg	
2710 19 10	--- Engine oils	45		
2710 19 20	--- Industrial oils	30		
2710 19 30	--- Grease	20		
2710 19 40	--- Foots oil	10		
2710 19 50	--- Transformator oil (II Class)	4		
2710 19 90	--- Other	4		
	- Waste oils:			
2710 91 00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	4	Kg	
2710 99 00	-- Other	4	Kg	
<b>2711</b>	<b>Petroleum gases and other gaseous hydrocarbons.</b>			
	- Liquefied:			
2711 11	-- Natural gas		Kg	
2711 11 10	--- In containers of less than 1000 cm <sup>3</sup>	35		
2711 11 90	--- Other	4		
2711 12	-- Propane		Kg	
2711 12 10	--- In containers of less than 1000 cm <sup>3</sup>	35		
2711 12 90	--- Other	4		
2711 13	-- Butanes		Kg	
2711 13 10	--- In containers of less than 1000 cm <sup>3</sup>	35		
2711 13 90	--- Other	4		
2711 14	-- Ethylene, propylene, butylene et butadiene		Kg	
2711 14 10	--- In containers of less than 1000 cm <sup>3</sup>	35		
2711 14 90	--- Other	4		
2711 19	-- Other		Kg	
2711 19 10	--- In containers of less than 1000 cm <sup>3</sup>	35		
2711 19 90	--- Other	4		
	- In gaseous state:			
2711 21	-- Natural gas		Kg	
2711 21 10	--- In containers of less than 1000 cm <sup>3</sup>	35		
2711 21 90	--- Other	4		
2711 29	-- Other		Kg	
2711 29 10	--- In containers of less than 1000 cm <sup>3</sup>	35		
2711 29 90	--- Other	4		
<b>2712</b>	<b>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.</b>			
2712 10	- Petroleum jelly		Kg	
2712 10 10	--- Petroleum jelly of a pharmaceutical grade (domestically manufactured)	15		
2712 10 20	--- Cable jelly	30		
2712 10 90	--- Other	4		
2712 20	- Paraffin wax containing by weight less than 0.75% of oil		Kg	
2712 20 10	--- Of a pharmaceutical grade (domestically manufactured)	15		
2712 20 90	--- Other	10		

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
2712 90	- Other		Kg	
2712 90 10	--- Paraffin wax containing by weight more than 75 percent of oils	10		
2712 90 20	--- Slack wax	10		
2712 90 90	--- Other	10		
<b>2713</b>	<b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</b>			
	- Petroleum coke:			
2713 11 00	-- Not calcined	4	Kg	
2713 12 00	-- Calcined	4	Kg	
2713 20 00	- Petroleum bitumen	4	Kg	
2713 90 00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	4	Kg	
<b>2714</b>	<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</b>			
2714 10 00	- Bituminous or oil shale and tar sands	10	Kg	
2714 90 00	- Other	10	Kg	
<b>2715</b>	<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>		Kg	
2715 00 10	--- Bitumen enamel	20		
2715 00 90	--- Other	10		
<b>2716 00 00</b>	<b>Electrical energy. (Optional heading)</b>	4	1000KWH	