

## 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 purpose 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 purpose 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 according to the ISO 3405 method (equivalent to the ASTM D 86 method).
5. For the purposes of 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.

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
		-Coal, whether or not pulverized, but not agglomerated:			
2701.11.00		--Anthracite		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		30 ---- -Egg, stove or nut size .....	TNE		
		40 ---- -Buckwheat .....	TNE		
		90 ---- -Other .....	TNE		
2701.12.00		--Bituminous coal		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		---- -Metallurgical coal:			
		11 ---- -High volatile .....	TNE		
		12 ---- -Low volatile .....	TNE		
		---- -Other:			
		91 ---- -High volatile .....	TNE		
		92 ---- -Low volatile .....	TNE		
2701.19.00		--Other coal		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		10 ---- -Sub-bituminous coal .....	TNE		
		90 ---- -Other .....	TNE		
2701.20.00	00	-Briquettes, ovoids and similar solid fuels manufactured from coal	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
27.02		Lignite, whether or not agglomerated, excluding jet.			
2702.10.00	00	-Lignite, whether or not pulverized, but not agglomerated	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2702.20.00	00	-Agglomerated lignite	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2703.00.00	00	Peat (including peat litter), whether or not agglomerated.	TNE	6.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2704.00.00		Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		<i>-----Coke and semi-coke of coal:</i>			
	11	<i>-----Commercially suitable for use as fuel.....</i>	TNE		
	19	<i>-----Other .....</i>	TNE		
	90	<i>-----Other .....</i>	TNE		
2705.00.00	00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2706.00.00	00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
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	00	-Benzol (benzene)	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2707.20.00	00	-Toluol (toluene)	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2707.30.00	00	-Xylol (xylenes)	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2707.40.00	00	-Naphthalene	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2707.50.00	00	-Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ISO 3405 method (equivalent to the ASTM D 86 method)	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		-Other:			
2707.91.00	00	-Creosote oils	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2707.99.00		-Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	----Carbon black feedstock.....	KGM		
	90	----Other.....	LTR		
27.08		<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>			
2708.10.00	00	-Pitch	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2708.20.00	00	-Pitch coke	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2709.00.00		<b>Petroleum oils and oils obtained from bituminous minerals, crude.</b>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.			
	30	----Having a relative density of 0.9042 or more (less than 25° A.P.I.).....	MTQ		
		----Having a relative density lower than 0.9042 (25° A.P.I. or more):			
	41	----Condensate derived wholly from natural gas.....	MTQ		
	49	----Other.....	MTQ		
27.10		<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>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		<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 those containing biodiesel and other than waste oils:</b>			
<b>2710.12</b>		<b>--Light oils and preparations</b>			
2710.12.10 00	--	Alkylenes, mixed, with a very low degree of polymerization	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2710.12.20 00	--	Lubricating oils put up in packings for retail sale	LTR	5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2710.12.90	--	Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.			
		----Motor spirit (gasoline), including aviation spirit:			
11	----	Leaded .....	LTR		
14	----	Unleaded, regular.....	LTR		
16	----	Unleaded, premium.....	LTR		
19	----	Other .....	LTR		
20	----	Aviation turbine fuel, naphtha type (jet type B).....	LTR		
		----Naphthas, excluding aviation turbine fuel:			
31	----	Painters' and cleaners' .....	LTR		
39	----	Other .....	LTR		
		----Other:			
91	----	Petrochemical feed stocks, except gases .....	LTR		
92	----	Motor fuel blending stock .....	LTR		
93	----	Petroleum derived alkylate.....	LTR		
99	----	Other .....	LTR		
<b>2710.19</b>		<b>--Other</b>			
2710.19.10 00	--	White mineral oil (USP, BP or NF grades); Naphthenic oils for use in the manufacture of printing ink; Oils for use in the manufacture of goods of heading 38.08 or of tariff item No. 9919.00.00	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2710.19.20	--	Alkylenes, mixed, with a very low degree of polymerization; Lubricating oils or basestocks, containing by weight more than 50% of synthetic hydrocarbons; Other white oils; Petroleum greases and lubricating greases		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		----Lubricating oils:			
22	----	For automotive, diesel or marine engines .....	LTR		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	24	-----Automotive gear oils .....	LTR		
	29	-----Other .....	LTR		
	30	-----Basestocks.....	LTR		
	40	-----Petroleum greases and lubricating greases.....	KGM		
	90	-----Other .....	LTR		
2710.19.30	00	--Hydrocracker bottoms for use in the manufacture of motor oils, transmission fluids or hydraulic fluids	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		--Other:			
2710.19.91		---Lubricating oils put up in packings for retail sale		5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	20	----For automotive, diesel or marine engines .....	LTR		
	40	----Automotive gear oils.....	LTR		
	90	----Other .....	LTR		
2710.19.99		---Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.			
		----Kerosene, including fuel oil No. 1, stove oil:			
	11	-----Aviation turbine fuel, kerosene type (jet type A) .....	LTR		
	19	-----Other .....	LTR		
		----Fuel oils Nos. 2 and 3:			
	21	-----Diesel fuel, for internal combustion engines, containing by weight not more than 0.05% of sulphur.....	LTR		
	22	-----Diesel fuel, for internal combustion engines, containing by weight more than 0.05% of sulphur.....	LTR		
	29	-----Other.....	LTR		
		----Other fuel oils:			
	31	-----Fuel oil No. 4, containing by weight not more than 0.05% of sulphur .	LTR		
	32	-----Fuel oil No. 4, containing by weight more than 0.05% of sulphur .....	LTR		
	33	-----Fuel oil No. 5.....	LTR		
	34	-----Fuel oil No. 6.....	LTR		
		----Other:			
	91	-----Petrochemical feed stocks, except gases.....	LTR		
	92	-----Motor fuel blending stock.....	LTR		
	99	-----Other.....	LTR		
2710.20		<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, containing biodiesel, other than waste oils</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2710.20.10 00	--	-Lubricating oils put up in packings for retail sale	LTR	5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2710.20.90 00	--	-Other	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.			
		<b>-Waste oils:</b>			
2710.91.00 00	--	-Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2710.99.00	--	-Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
10	----	<i>Oils and preparations thereof, having a viscosity of 7.44 mm<sup>2</sup>/sec. or more at 37.8°C .....</i>	LTR		
90	----	<i>Other .....</i>	LTR		
27.11		<b>Petroleum gases and other gaseous hydrocarbons.</b>			
		<b>-Liquefied:</b>			
2711.11.00 00	--	-Natural gas	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2711.12	--	-Propane			
2711.12.10 00	--	-In containers ready for use	LTR	12.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2711.12.90 00	--	-Other	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2711.13.00	00	-Butanes	LTR	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2711.14.00	00	-Ethylene, propylene, butylene and butadiene	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2711.19		- -Other			
2711.19.10	00	- -In containers ready for use	-	12.5%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2711.19.90	--	-Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		<i>Note: The General Tariff rate that applies to goods of this tariff item is the Most-Favoured-Nation Tariff rate.</i>			
	10	---- -Ethane.....	LTR		
	90	---- -Other.....	LTR		
		<b>-In gaseous state:</b>			
2711.21.00	00	-Natural gas	TMQ	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2711.29.00	00	-Other	TMQ	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
27.12		<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>			
2712.10.00	00	-Petroleum jelly	KGM	7%	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free



## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2712.20.00	00	-Paraffin wax containing by weight less than 0.75% of oil	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2712.90.00		-Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	----Micro-crystalline petroleum wax .....	KGM		
	90	----Other .....	KGM		
27.13		<b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</b>			
		-Petroleum coke:			
2713.11.00	00	--Not calcined	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2713.12.00	00	--Calcined	TNE	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2713.20.00		-Petroleum bitumen		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	----Asphaltum oil, of a kind used for paving purposes .....	KGM		
	90	----Other .....	KGM		
2713.90.00	00	-Other residues of petroleum oils or of oils obtained from bituminous minerals	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
27.14		<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</b>			
2714.10.00	00	-Bituminous or oil shale and tar sands	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
2714.90.00	00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
2715.00.00		<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>		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	---- <i>-Bituminous mastics .....</i>	KGM		
	20	---- <i>-Asphaltum oil, of a kind used for paving purposes.....</i>	KGM		
	90	---- <i>-Other .....</i>	KGM		
2716.00.00	00	<b>Electrical energy.</b>	MWH	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free