

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL

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 No. 27.11;
- (b) Medicaments of heading No. 30.03 or 30.04; or
- (c) Mixed unsaturated hydrocarbons of heading No. 33.01, 33.02 or 38.05.

2. References in heading No. 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 300oC, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

SUBHEADING NOTES

- 1. For the purposes of subheading No.27.01.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
- 2. For the purposes of subheading No. 27.01.12, "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 Nos. 27.07.10, 27.07.20, 27.07.30, 27.07.40 and 27.07.60, the terms "benzole", "toluole", "xylole", "naphthalene" and "phenols" apply to products which contain more than 50% by weight benzene, toluene, xylene, naphthalene or phenols, respectively.

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal		
2701.1100.00	Anthracite coal,whether or not pulverised but not agglomerated		5
2701.1200.00	Bituminous coal, not agglomerated		5
2701.1900.00	Other coal whether or not pulverised but not agglomerated		5
2701.2000.00	Briquettes, ovoids and similar solid fuels manufactured from coal		5
27.02	Lignite (excluding jet)		
2702.1000.00	Lignite,whether or not pulverised, but not agglomerated		5
2702.2000.00	Agglomerated lignite		5
27.03	Peat (incl. peat litter)		
2703.0000.00	. peat litter) whether or not agglomerated.		5
27.04	Coke and semi-coke of coal, of lignite or of peat; retort carbon		
2704.0000.00	-coke of coal,of lignite or of peat;whether or not agglomerated; retort carbon		5
27.05	Coal gas, water gas, producer gas and similar gases, not petroleum gases		
2705.0000.00	Coal gas, water gas, producer gas &similar gases, not petroleum &other hydrocarbon gases		5
27.06	Tar distilled from coal, lignite or peat, and other mineral tars		
2706.0000.00	Tar distilled from coal,lignite/peat,& other mineral tars,not dehydrated or distilled		5
27.07	Products of the distillation of coal tar; similar products		
2707.1000.00	Benzole (Benzene)		5
2707.2000.00	Toluole (toluene)		5

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
27.07	Products of the distillation of coal tar; similar products		
2707.3000.00	Xylole (Xylenes)		5
2707.4000.00	Naphthalene		5
2707.5000.00	other aromatic hydrocarbon mixtures which $\geq 65\%$ distils at 250xc by the ASTM D 86 method		5
2707.9100.00	Creosote oils		5
2707.9900.00	Other oils and products of the distillation of high temp coal tar		5
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars		
2708.1000.00	Pitch		5
2708.2000.00	Pitch coke		5
27.09	Petroleum oils and oils obtained from bituminous minerals, crude		
2709.0000.00	Petroleum oils and oils obtained from bituminous minerals, crude		5
27.10	Petroleum oils, etc, (excl. crude); preparations thereof, nes		
2710.1110.00	Partially refined oil including crude oil having undergone primary refinement		10
2710.1121.00	White spirit		10
2710.1122.00	Other, special spirits		10
2710.1130.00	Aviation Spirit		10
2710.1140.00	Motor Spirit Super		10
2710.1150.00	Motor Spirit ordinary		10
2710.1190.00	Other Light Oils and preparations		10
2710.1911.00	Kerosene type jet fuel		10
2710.1912.00	Kerosene		5
2710.1919.00	Other,Medium petroleum oils		10
2710.1921.00	Gas Oil		10
2710.1922.00	Domestic fuel oil		5
2710.1923.00	Light fuel oil		5
2710.1924.00	Heavy fuel oil I		5
2710.1925.00	Heavy fuel oil II		5
2710.1931.00	Lubricating oils to be mixed		10
2710.1932.00	Brake fluid		10
2710.1933.00	Grease		10
2710.1939.00	Other lubricating oils		10
2710.9100.00	Petro Contain polychlorinated biphenyls (PCBs), polychlorinted terphrnyls(PCTs)/Polybrom		10
2710.9900.00	Other Petroleum oils from Bituminuos minerals containing by weight $> 70\%$ of petroleum oi		10
27.11	Petroleum gases and other gaseous hydrocarbons		
2711.1100.00	Natural gas, liquefied		5
2711.1200.00	Propane, liquefied		5
2711.1300.00	Butanes, liquefied		5
2711.1400.00	Ethylene, propylene, butylene and butadiene, liquefied		5
2711.1900.00	Other Liquefied petroleum gases and other gaseous hydrocarbons		5
2711.2100.00	Natural gas in gaseous state		5
2711.2900.00	Other petroleum gases etc in gaseous state		5

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
27.11	Petroleum gases and other gaseous hydrocarbons		
27.12	Petroleum jelly; paraffin wax... and other mineral waxes, etc		
2712.1000.00	Petroleum jelly		5
2712.2000.00	.75% of oil		5
2712.9000.00	Other paraffin wax and similar products, obtained by synthesis or by other processes		5
27.13	Petroleum coke, bitumen and other residues of petroleum oils		
2713.1100.00	Petroleum coke, not calcined		5
2713.1200.00	Calcined petroleum coke		5
2713.2000.00	Petroleum bitumen		5
2713.9000.00	Other residues of petroleum oils or of oils obtained from bituminous minerals		5
27.14	Bitumen and asphalt, natural; bituminous or oil shale...; asphaltites...		
2714.1000.00	Bituminous or oil shale and tar sands		5
2714.9000.00	Other Bitumen and asphalt; natural asphaltites and asphaltic rocks		5
27.15	Bituminous mixtures based on natural asphalt, bitumen...(eg. cut-backs)		
2715.0000.00	-backs)		5
27.16	Electrical energy		
2716.0000.00	Electrical energy (optional heading)	TKH	5