

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 according to the ISO 3405 method (equivalent to the ASTM D 86 method).

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.

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HS CODE	DESCRIPTION	Unit of quantity	Import duties / Tax (%)																		VAT (%)		
			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP			
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									III		IV	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.																						
	- Coal, whether or not pulverised, but not agglomerated:																						
2701.11.00	- - Anthracite	kg	2	3	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	10
2701.12	- - Bituminous coal:																						
2701.12.10	- - - Coking coal	kg	2	3	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	10
2701.12.90	- - - Other	kg	2	3	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	10
2701.19.00	- - Other coal	kg	2	3	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	10
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	kg	2	3	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	10
27.02	Lignite, whether or not agglomerated, excluding jet.																						
2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	kg	2	3	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	10
2702.20.00	- Agglomerated lignite	kg	2	3	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	10
27.03	Peat (including peat litter), whether or not																						

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	agglomerated.																					
2703.00.10	- Peat, whether or not compressed into bales, but not agglomerated	kg	2	3	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2703.00.20	- Agglomerated peat	kg	2	3	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
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	kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2704.00.20	- Coke and semi-coke of lignite or of peat	kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2704.00.30	- Retort carbon	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
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.	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
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)	kg/litre	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10

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2707.20.00	- Toluol (toluene)	kg/litre	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
2707.30.00	- Xylol (xylenes)	kg/litre	3	4.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
2707.40.00	- Naphthalene:	kg/litre	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
2707.50.00	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)	kg/litre	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
	- Other:																					
2707.91.00	- - Creosote oils	kg/litre	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
2707.99	- - Other:																					
2707.99.10	- - - Carbon black feedstock	kg/litre	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
2707.99.90	- - - Other	kg/litre	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.																					
2708.10.00	- Pitch	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
2708.20.00	- Pitch coke	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.																					
2709.00.10	- Crude petroleum oils	kg/litre	0	0	0	0	*	0	0	0	0	0	0	0	*	0	0	0	0	0	0	10
2709.00.20	- Condensates	kg/litre	3	4.5	5	*	*	5	5	0	*	*	5	*	0	0	0	0	0	0	0	10
2709.00.90	- Other	kg/litre	0	5	0	0	*	5	5	0	*	*	15	*	0	0	0	0	0	0	0	10
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70%																					

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	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, leaded:																				
2710.12.11	---- Of RON 97 and above	kg/litre	20	30	0	*	*	20	8	8	*	*	*	*	8	8	7	8	7	10	
2710.12.12	---- Of RON 90 and above but below RON 97	kg/litre	20	30	0	*	*	20	8	8	*	*	*	*	8	8	7	8	7	10	
2710.12.13	---- Of other RON	kg/litre	20	30	0	*	*	20	8	8	*	*	*	*	8	8	7	8	7	10	
	--- Motor spirit, unleaded:																				
	---- Of RON 97 and above:																				
2710.12.21	----- Unblended	kg/litre	10	15	0	*	*	20	8	8	*	*	*	*	8	8	7	8	7	10	
2710.12.22	----- Blended with ethanol	kg/litre	10	15	0	*	*	20	8	8	*	*	*	*	8	8	7	8	7	10	
2710.12.23	----- Other	kg/litre	10	15	0	*	*	20	8	8	*	*	*	*	8	8	7	8	7	10	
	----- Of RON 90 and above but below RON 97:																				
2710.12.24	----- Unblended	kg/litre	10	15	0	*	*	20	8	8	*	*	*	*	8	8	7	8	7	10	
2710.12.25	----- Blended with ethanol	kg/litre	10	15	0	*	*	20	8	8	*	*	*	*	8	8	7	8	7	10	
2710.12.26	----- Other	kg/litre	10	15	0	*	*	20	8	8	*	*	*	*	8	8	7	8	7	10	

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	---- Of other RON:																					
2710.12.27	----- Unblended	kg/litre	10	15	0	*	*	20		8		8	*	*	*	*	8	8	7	8	7	10
2710.12.28	----- Blended with ethanol	kg/litre	10	15	0	*	*	20		8		8	*	*	*	*	8	8	7	8	7	10
2710.12.29	----- Other	kg/litre	10	15	0	*	*	20		8		8	*	*	*	*	8	8	7	8	7	10
	--- Aviation spirit, of a kind used in aviation piston-engines:																					
2710.12.31	---- 100 octane and above	kg/litre	7	10.5	0	*	*	5		12		12	*	*	*	*	7	7	7	7	7	10
2710.12.39	---- Other	kg/litre	7	10.5	0	*	*	5		12		12	*	*	*	*	7	7	7	7	7	10
2710.12.40	--- Tetrapropylene	kg/litre	20	30	0	*	*	5	CN	24		12	*	*	*	*	7	7	7	7	7	10
2710.12.50	--- White spirit	kg/litre	20	30	0	*	*	5	CN	8		8	*	*	*	*	11	11	7	7	7	10
2710.12.60	--- Low aromatic solvents containing by weight less than 1% aromatic content	kg/litre	20	30	0	*	*	5	CN	8		8	*	*	*	*	11	11	7	7	7	10
2710.12.70	--- Other solvent spirits	kg/litre	20	30	0	*	*	8	CN	8		8	*	*	*	*	11	11	7	20	20	10
2710.12.80	--- Naphtha, reformates and other preparations of a kind used for blending into motor spirits	kg/litre	20	30	0	*	*	20		8		8	*	*	*	*	8	8	7	8	7	10
	--- Other:																					
2710.12.91	---- Alpha olefins	kg/litre	20	30	0	*	*	20	CN	24		12	*	*	*	*	15	15	7	10	10	10
2710.12.92	---- Other, petroleum spirit, having a flashpoint of less than 23°C	kg/litre	20	30	0	*	*	20	CN	24		12	*	*	*	*	15	15	7	10	10	10
2710.12.99	---- Other	kg/litre	20	30	0	*	*	20	CN	24		12	*	*	*	*	15	15	7	10	10	10
2710.19	-- Other:																					
2710.19.20	---- Topped crudes	kg/litre	5	7.5	0	*	*	8		0	KH, MY	0	0	0	*	*	2,7	2,7	7	7	7	10
2710.19.30	--- Carbon black feedstock	kg/litre	5	7.5	0	*	*	5		0	KH, MY	0	0	0	*	*	2,7	2,7	0,5	7	7	10
	--- Lubricating oils and greases:																					
2710.19.41	---- Lubricating oil feedstock	kg/litre	5	7.5	0	*	*	5		0	KH, MY	0	0	0	*	*	2,7	2,7	7	7	7	10

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2710.19.42	---- Lubricating oil for aircraft engines	kg/litre	5	7.5	0	*	*	0	ID	0	KH, ID, MY	0	0	0	*	*	2,7	2,7	0,5	7	7	10
2710.19.44	---- Lubricating greases	kg/litre	5	7.5	0	*	*	5	ID	0	KH, ID, MY	0	0	0	*	*	2,7	2,7	7	7	7	10
2710.19.45	---- Lubricating oils for textile	kg/litre	5	7.5	0	*	*	0	ID	0	KH, ID, MY	0	0	0	*	*	2,7	2,7	7	10	10	10
2710.19.46	---- Other lubricating oils	kg/litre	5	7.5	0	*	*	0	ID	0	KH, ID, MY	0	0	0	*	*	2,7	2,7	7	10	10	10
2710.19.50	--- Hydraulic brake fluid	kg/litre	3	4.5	0	*	*	3	ID	0	KH, ID, MY	0	0	0	*	*	1,6	1,6	0	7	7	10
2710.19.60	--- Transformer and circuit breakers oils	kg/litre	5	7.5	0	*	*	5		0	KH, MY	0	0	0	*	*	2,7	2,7	7	7	7	10
	--- Diesel fuel; fuel oils:																					
2710.19.71	---- Automotive diesel fuel	kg/litre	7	10.5	0	*	*	8	CN	0	KH, MY	0	*	*	*	*	7	7	7	20	20	10
2710.19.72	---- Other diesel fuels	kg/litre	7	10.5	0	*	*	8	CN	0	KH, MY, KR	0	*	*	*	*	7	7	7	20	20	10
2710.19.79	---- Fuel oils	kg/litre	7	10.5	0	*	*	5		0	KH, KR	0	*	*	*	*	7	7	7	20	20	10
2710.19.81	--- Aviation turbine fuels (jet fuel) having a flash point of 23°C or more	kg/litre	7	10.5	0	*	*	5		0	KH, MY	0	*	*	*	*	7	7	7	20	20	10
2710.19.82	--- Aviation turbine fuel (jet fuel) having a flash point of less than 23°C	kg/litre	7	10.5	0	*	*	5		0	KH, MY	0	*	*	*	*	7	7	7	20	20	10
2710.19.83	--- Other kerosene	kg/litre	7	10.5	0	*	*	10	CN	0	KH, MY	0	*	*	*	*	7	7	7	30	30	10
2710.19.89	--- Other medium oils and preparations	kg/litre	5	7.5	0	*	*	5		0	KH, MY	0	15	15	*	*	8,1	8,1	7	15	15	10
2710.19.90	--- Other	kg/litre	5	7.5	0	*	*	8	CN	0	KH, MY	0	*	*	*	*	3,8	3,8	*	7	7	10
2710.20.00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or																					

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	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																					
2710.20.00.10	-- Light oils and preparations	kg/litre	5	7.5	0	*	*	50	CN	0		0	*	*	*	*	7	7	*	10	10	10
2710.20.00.90	-- Other	kg/litre	5	7.5	0	*	*	50	CN	0		0	*	*	*	*	7	7	*	7	7	10
	- Waste oils:																					
2710.91.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg/litre	20	30	0	*	*	50		5		5	*	*	*	*	11	11	*	7	7	10
2710.99.00	-- Other	kg/litre	20	30	0	*	*	50		5		5	*	*	*	*	20	20	7	7	7	10
27.11	Petroleum gases and other gaseous hydrocarbons.																					
	- Liquefied:																					
2711.11.00	-- Natural gas	kg/litre	5	7.5	0	*	2	0		0		0	0	0	5	0	1,8	1,8	0	5	5	10
2711.12.00	-- Propane	kg/litre	2	3	0	*	2	0		0		0	0	0	5	0	1,8	1,8	0	5	5	10
2711.13.00	-- Butanes	kg/litre	5	7.5	0	*	2	0		0		0	0	0	5	0	1,8	1,8	0	5	5	10
2711.14	-- Ethylene, propylene, butylene and butadiene:																					
2711.14.10	--- Ethylene	kg/litre	5	7.5	0	*	2	0		0		0	0	0	5	0	1,8	1,8	0	5	5	10
2711.14.90	--- Other	kg/litre	5	7.5	0	*	2	0		0		0	0	0	5	0	1,8	1,8	0	5	5	10
2711.19.00	-- Other	kg/litre	5	7.5	0	*	2	0		0		0	0	0	5	0	1,8	1,8	0	5	5	10
	- In gaseous state:																					
2711.21	-- Natural gas:																					
2711.21.10	--- Of a kind used as a motor fuel	kg/litre	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10

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2711.21.90	- - - Other	kg/litre	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
2711.29.00	- - Other	kg/litre	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
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	kg	3	4.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
2712.20.00	- Paraffin wax containing by weight less than 0.75% of oil	kg	3	4.5	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
2712.90	- Other:																					
2712.90.10	- - Paraffin wax	kg	3	4.5	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
2712.90.90	- - Other	kg	3	4.5	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
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	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
2713.12.00	- - Calcined	kg	0	5	0	0	0	0	0	0	MY	0	0	0	0	0	0	0	0	0	0	10
2713.20.00	- Petroleum bitumen	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands;																					

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	asphaltites and asphaltic rocks.																					
2714.10.00	- Bituminous or oil shale and tar sands	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2714.90.00	- Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
27.15	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).																					
27.15.00.10	- Polyurethane tar coatings	kg/litre	20	30	0	20	0	0		5		5	0	0	0	23	3,3	3,3	1,8	0	0	10
27.15.00.90	- Other	kg/litre	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
2716.00.00	Electrical energy.	kwh	1	1.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10