Heading 27.10 ভুক্ত নিমুবর্ণিত পেট্রোলিয়াম অয়েল এর H.S. Code ও বর্ণনার পরিবর্তন:

বিদ্যমান (অর্থবছর ২০১৮-২০১৯)		প্রস্তাবিত (অর্থবছর ২০১৯-২০২০)	
H.S. Code	Description	H.S. Code	Description
	Other		Other
	Fuel oils		Fuel oils
2710.19.11	Furnace oil	2710.19.11	Furnace oil
2710.19.19	Other	2710.19.19	Other
	Lubricating oils		Base oils
2710.19.21	Lubricating oil, that is oil such as is not ordinarily used for any other purpose than lubrication, excluding, any mineral oil which has its flashing point below 220°F by Abel's close test	2710.19.21	Base oil imported in bulk by VAT registered petroleum products processing or blending industry
2710.19.22	Lube base oil imported in bulk by VAT registered blenders	2710.19.22	Recycled lube base oil
2710.19.23	Recycled lubricating oil	2710.19.29	Other
2710.19.24	Recycled lube base oil		Lubricating oils
	Other heavy oils and preparations:	2710.19.31	Lubricating oil, that is oil such as is not ordinarily used for any other purpose than lubrication, excluding, any mineral oil which has its flashing point below 220°F by Abel's close test
2710.19.31	Mineral oil which has its flashing point at or above 200°F and is ordinarily used for the batching at jute or other fibre	2710.19.32	Recycled lubricating oil
2710.19.32	Mineral oil for the manufacture of insecticides	2710.19.39	Other
2710.19.33	Partly refined petroleum including topped crudes		Heavy normal paraffin
2710.19.34	Greases (mineral)	2710.19.41	In drum
2710.19.35	Heavy normal paraffin	2710.19.49	Other
2710.19.36	Liquid paraffin		Liquid paraffin
2710.19.37	Transformer oil	2710.19.51	In drum
2710.19.39	Other	2710.19.59	Other
			Other paraffin
		2710.19.61	In drum
		2710.19.69	Other
			Transformer oil
		2710.19.71	In drum
		2710.19.79	Other
			Greases (mineral)
		2710.19.81	Wrapped/canned up to 2.5kg
		2710.19.89	Other
		21 10.13.03	Otrici

বিদ্যমান (অর্থবছর ২০১৮-২০১৯)		প্রস্তাবিত (অর্থবছর ২০১৯-২০২০)	
H.S. Code	Description	H.S. Code	Description
			Other heavy oils and preparation
		2710.19.91	Mineral oil which has its flashing
			point at or above 200°F and is
			ordinarily used for the batching at
			jute of other fibre
		2710.19.92	Mineral oil for the manufacture
			of insecticides
		2710.19.93	Partly refined petroleum
			including topped crudes
		2710.19.99	Other