

## 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 distills 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.

#### Sub-heading Notes.

- 1.- For the purposes of sub-heading 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 sub-heading 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, vegetable or microbial fats and oils whether or not used.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
<b>27.01</b>		<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>			
		- Coal, whether or not pulverised, but not agglomerated :			
	2701.11.00	-- Anthracite	kg	0%	Free
	2701.12.00	-- Bituminous coal	kg	0%	Free

	2701.19.00	-- Other coal	kg	0%	Free
	2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	kg	5%	Free
<b>27.02</b>		<b>Lignite, whether or not agglomerated, excluding jet.</b>			
	2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	kg	10%	Free
	2702.20.00	- Agglomerated lignite	kg	10%	Free
<b>27.03</b>	2703.00.00	<b>Peat (including peat litter), whether or not agglomerated.</b>	kg	10%	Free
<b>27.04</b>	2704.00.00	<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>	kg	5%	Free
<b>27.05</b>	2705.00.00	<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons</b>	kg	10%	Free
<b>27.06</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>			
		--- Crude tar :			
	2706.00.11	---- Imported by Industrial IRC holder VAT compliant tar manufacturing industry	kg	15%	Free
	2706.00.19	---- Other	kg	15%	Free
	2706.00.90	--- Other	kg	10%	Free
<b>27.07</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)	kg	10%	Free
	2707.20.00	- Toluol (toluene)	kg	10%	Free
	2707.30.00	- Xylol (xylenes)	kg	10%	Free
	2707.40.00	- Naphthalene	kg	10%	Free
		- 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) :			
	2707.50.10	--- Rubber process oil imported by Industrial IRC holder VAT compliant tyre & tube manufacturers	kg	10%	Free
	2707.50.90	--- Other	kg	10%	Free
		- Other :			
	2707.91.00	-- Creosote oils	kg	10%	Free
		-- Other :			
	2707.99.10	--- Rubber process oil imported by Industrial IRC holder VAT compliant tyre & tube manufacturers	kg	10%	Free
	2707.99.90	--- Other	kg	10%	Free
<b>27.08</b>		<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>			
	2708.10.00	- Pitch	kg	10%	Free
	2708.20.00	- Pitch coke	kg	10%	Free
<b>27.09</b>	2709.00.00	<b>Petroleum oils and oils obtained from bituminous minerals, crude.</b>	kg	5%	Free
<b>27.10</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 preparation; waste oils.</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 :			
		-- Light oils and preparations :			
		--- Motor spirit, including aviation spirit :			
	2710.12.11	---- Motor spirit of H.B.O.C Type	ℓ	10%	Free
	2710.12.19	---- Other motor spirits, including aviation spirit	ℓ	10%	Free
	2710.12.20	--- Spirit type jet fuel	ℓ	10%	Free
		--- Other light oils and preparation :			
	2710.12.31	---- White spirit	ℓ	10%	Free
	2710.12.32	---- Naphtha	ℓ	10%	Free
	2710.12.39	---- Other	ℓ	25%	Free
		--- Kerosene, including kerosene type jet fuels :			
	2710.12.41	---- J.P.1 kerosene type jet fuels	ℓ	10%	Free

2710.12.42	---- J.P.4 kerosene type jet fuels	ℓ	10%	Free
2710.12.43	---- Other kerosene type jet fuels	ℓ	10%	Free
2710.12.49	---- Other kerosene	ℓ	10%	Free
2710.12.50	--- Other medium oils and preparations	ℓ	25%	Free
	--- Gas oils :			
2710.12.61	---- Light diesel oils	ℓ	10%	Free
2710.12.62	---- High speed diesel oils	ℓ	10%	Free
2710.12.69	---- Other	ℓ	25%	Free
	-- Other :			
	--- Fuel oils :			
2710.19.11	---- Furnace oil	ℓ	10%	Free
2710.19.19	---- Other	ℓ	25%	Free
	--- Base oils :			
2710.19.21	---- Base oil imported in bulk by Industrial IRC holder VAT compliant petroleum products processing or lube blending industry	kg	5%	Free
2710.19.22	---- Recycled lube base oil	kg	25%	Free
2710.19.29	---- Other	kg	25%	Free
	--- Lubricating oils :			
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	kg	15%	Free
2710.19.32	---- Recycled lubricating oil	kg	25%	Free
2710.19.39	---- Other	kg	25%	Free
	--- Heavy normal paraffin :			
2710.19.41	---- In drum	kg	15%	Free
2710.19.49	---- Other	kg	15%	Free
	--- Liquid paraffin :			
2710.19.51	---- In drum	kg	15%	Free
2710.19.59	---- Other	kg	15%	Free
	--- Other paraffin :			
2710.19.61	---- In drum	kg	15%	Free
2710.19.69	---- Other	kg	15%	Free
	--- Transformer oil :			
2710.19.71	---- In drum	kg	10%	Free
2710.19.79	---- Other	kg	10%	Free
	--- Greases (mineral) :			
2710.19.81	---- Wrapped/canned up to 2.5kg	kg	25%	Free
2710.19.89	---- Other	kg	25%	Free
	--- 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	kg	15%	Free
2710.19.92	---- Mineral oil for the manufacture of insecticides	kg	5%	Free
2710.19.93	---- Partly refined petroleum including topped crudes	kg	25%	Free
2710.19.99	---- Other	Kg	25%	Free
2710.20.00	- 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	kg	10%	Free
	- Waste oils :			
2710.91.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	25%	Free
2710.99.00	-- Other	kg	25%	Free
<b>27.11</b>	<b>Petroleum gases and other gaseous hydrocarbons.</b>			
	- Liquefied :			
2711.11.00	-- Natural gas	kg	0%	Free
2711.12.00	-- Propane	kg	0%	Free
2711.13.00	-- Butanes	kg	0%	Free

		-- Ethylene, propylene, butylene and butadiene :			
	2711.14.10	--- Ethylene/propylene imported by Industrial IRC holder VAT compliant PVC/PET resin manufacturing industry in economic zone	kg	0%	Free
	2711.14.90	--- Other	kg	5%	Free
	2711.19.00	-- Other	kg	5%	Free
		- In gaseous state :			
	2711.21.00	-- Natural gas	kg	5%	Free
	2711.29.00	-- Other	kg	5%	Free
<b>27.12</b>		<b>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.</b>			
	2712.10.00	- Petroleum jelly	kg	15%	Free
		- Paraffin wax containing by weight less than 0.75% of oil :			
	2712.20.10	--- Imported by Industrial IRC holder VAT compliant tyre tube manufacturing industries	kg	15%	Free
	2712.20.90	--- Other	kg	15%	Free
		- Other :			
	2712.90.10	--- Tube lessening jel imported by Industrial IRC holder VAT compliant optical fibre cable manufacturing industry	kg	15%	Free
	2712.90.90	--- Other	kg	15%	Free
<b>27.13</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	kg	10%	Free
	2713.12.00	-- Calcined	kg	5%	Free
		- Petroleum bitumen :			
	2713.20.10	--- In Drum	kg	BDT 4500 per MT	Free
	2713.20.90	--- Other	kg	BDT 3500 per MT	Free
	2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous mineral	Kg	5%	Free
<b>27.14</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	kg	10%	Free
	2714.90.00	- Other	kg	10%	Free
<b>27.15</b>	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>	kg	10%	Free
<b>27.16</b>	2716.00.00	<b>Electrical energy (optional heading).</b>	kwh	5%	Free