

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.II;
- (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	ID	VAT	LVY	EXC
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal					
2701.1100.00	Anthracite		5	5		
2701.1200.00	Bituminous coal		5	5		
2701.1900.00	Other coal		5	5		
2701.2000.00	Briquettes, ovoids and similar solid fuels manufactured from coal		5	5		
27.02	Lignite (excluding jet)					
2702.1000.00	Lignite, whether or not pulverised, but not agglomerated		5	5		
2702.2000.00	Agglomerated lignite		5	5		
27.03	Peat (incl. peat litter)					
2703.0000.00	.		5	5		
27.04	Coke and semi-coke of coal, of lignite or of peat; retort carbon					
2704.0000.00	Coke and semicoke of coal, of lignite or of peat, whether		5	5		
27.05	Coal gas, water gas, producer gas and similar gases, not petroleum gases					
2705.0000.00	Coal gas, water gas, producer gas and similar gases, other		5	5		
27.06	Tar distilled from coal, lignite or peat, and other mineral tars					
2706.0000.00	Tar distilled from coal, from lignite or from peat, and oth		5	5		
27.07	Products of the distillation of coal tar; similar products					
2707.1000.00	Benzol (benzene)		5	5		
2707.2000.00	Toluol (toluene)		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
27.07	Products of the distillation of coal tar; similar products					
2707.3000.00	Xylol (xylenes)		5	5		
2707.4000.00	Naphthalene		5	5		
2707.5000.00	Other aromatic hydrocarbon mixtures of which 65 % or more		5	5		
2707.9100.00	Creosote oils		5	5		
2707.9900.00	Benzol (Benzene) Other		5	5		
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars					
2708.1000.00	Pitch		5	5		
2708.2000.00	Pitch coke		5	5		
27.09	Petroleum oils and oils obtained from bituminous minerals, crude					
2709.0000.00	.		0	5		
27.10	Petroleum oils, etc, (excl. crude); preparations thereof, nes					
2710.1210.00	Partially refined oil including crude oil having undergone primary refinement		0	5		
2710.1221.00	White spirit		5	5		
2710.1229.00	.		10	5		
2710.1230.00	Aviation spirit		10	5		
2710.1240.00	Motor spirit, super		10	5		
2710.1250.00	Motor spirit, ordinary		10	5		
2710.1290.00	Other Light oils and preparations Not specified or included		10	5		
2710.1911.00	Kerosine type jet fuel		10	5		
2710.1912.00	Kerosine		5	5		
2710.1919.00	.		10	5		
2710.1921.00	Gas oil		10	5		
2710.1922.00	Domestic fuel oil		5	5		
2710.1923.00	Light fuel oil		5	5		
2710.1924.00	Heavy fuel oil I		5	5		
2710.1925.00	Heavy fuel oil II		5	5		
2710.1931.00	Meant to be mixed further		5	5		
2710.1932.00	Brake fluid		10	5	20	
2710.1933.00	Grease		10	5	20	
2710.1939.10	Twocycle motor oil		10	5		
2710.1939.90	.		10	5		
2710.2000.00	Petroleum oils and oils obtained from bituminous minerals		10	5		
2710.9100.00	Containing polychlorinated biphenyls (PCBs), polychlorin		10	5		
2710.9900.00	.. other waste oil		5	5		
27.11	Petroleum gases and other gaseous hydrocarbons					
2711.1100.00	Natural gas		5	5		
2711.1200.00	Propane		5	5		
2711.1300.00	Butanes		0	5		
2711.1400.00	Ethylene, propylene, butylene and butadiene		5	5		
2711.1900.00	Other Liquefied petroleum gases and other gaseous hydrocarbons		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
27.11	Petroleum gases and other gaseous hydrocarbons					
2711.2100.00	Natural gas		5	5		
2711.2900.00	Other petroleum gases etc in gaseous state		5	5		
27.12	Petroleum jelly; paraffin wax... and other mineral waxes, etc					
2712.1000.00	Petroleum jelly		5	5		
2712.2000.00	.75 % of oil		5	5		
2712.9000.00	Petroleum jelly; parfin wax,micro cryst, ne other		5	5		
27.13	Petroleum coke, bitumen and other residues of petroleum oils					
2713.1100.00	Not calcined		5	5		
2713.1200.00	Calcined		5	5		
2713.2000.00	Petroleum bitumen		5	5		
2713.9000.00	Other residues of petroleum oils or of oils obtained from bituminous minerals		5	5		
27.14	Bitumen and asphalt, natural; bituminous or oil shale...; asphaltites...					
2714.1000.00	Bituminous or oil shale and tar sands		5	5		
2714.9000.00	Bitumen and asphalt, natural; bituminous Other		5	5		
27.15	Bituminous mixtures based on natural asphalt, bitumen...(eg. cut-backs)					
2715.0000.00	Bituminous mixtures based on natural asphalt, on natural bi		5	5		
27.16	Electrical energy					
2716.0000.00	. (optional heading)	TKH	5	5		