

## 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 subheadings 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 D86 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 or microbial fats and oils whether or not used.

HEADING	BZ	DESCRIPTION OF GOODS	MFN	CARICOM	EU/ UK	GUAT	TW/ ROC	UNIT(S)
<b>27.01</b>		<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>						
		-Coal, whether or not pulverized, but not agglomerated:						
2701.11.00	00	--Anthracite	5%	0%	0%	5%	5%	ton
2701.12.00	00	--Bituminous coal	5%	0%	0%	5%	5%	ton
2701.19.00	00	--Other coal	5%	0%	0%	5%	5%	ton
2701.20.00	00	-Briquettes, ovoids and similar solid fuels manufactured from coal	5%	0%	0%	5%	5%	ton
<b>27.02</b>		<b>Lignite, whether or not agglomerated, excluding jet.</b>						
2702.10.00	00	-Lignite, whether or not pulverized, but not agglomerated	5%	0%	0%	5%	5%	ton
2702.20.00	00	-Agglomerated lignite	5%	0%	0%	5%	5%	ton
<b>2703.00.00</b>	<b>00</b>	<b>Peat (including peat litter), whether or not agglomerated.</b>	0%	0%	0%	0%	0%	ton
<b>27.04</b>		<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>						
2704.00.10	00	---Coke and semi-coke of coal	5%	0%	0%	5%	5%	ton
2704.00.20	00	---Coke and semi-coke of lignite or of peat	5%	0%	0%	5%	5%	ton
2704.00.30	00	---Retort carbon	5%	0%	0%	5%	5%	ton
<b>2705.00.00</b>	<b>00</b>	<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</b>	0%	0%	0%	0%	0%	lb
<b>2706.00.00</b>	<b>00</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>	5%	0%	0%	5%	5%	lb

HEADING	BZ	DESCRIPTION OF GOODS	MFN	CARICOM	EU/ UK	GUAT	TW/ ROC	UNIT(S)
<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	00	-Benzol (benzene)	15%	0%	0%	15%	15%	lb
2707.20.00	00	-Toluol (toluene)	15%	0%	0%	15%	15%	lb
2707.30.00	00	-Xylol (xylenes)	15%	0%	0%	15%	15%	lb
2707.40.00	00	-Napthalene	15%	0%	0%	15%	15%	lb
2707.50.00	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)	15%	0%	0%	15%	15%	lb
		-Other:						
2707.91.00	00	--Creosote oils	15%	0%	0%	15%	15%	lb
		--Other:						
2707.99.10	00	---Gasoline blending preparations	15%	0%	0%	15%	15%	lb
2707.99.90	00	---Other	0%	0%	0%	0%	0%	lb
<b>27.08</b>		<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>						
2708.10.00	00	-Pitch	15%	0%	0%	15%	15%	ton
2708.20.00	00	-Pitch coke	5%	0%	0%	5%	5%	ton
<b>27.09</b>		<b>Petroleum oils and oils obtained from bituminous minerals, crude.</b>						
2709.00.10	00	---Imported under the processing agreement	0%	0%	0%	0%	0%	Gal/ton
2709.00.90	00	---Other	0%	0%	0%	0%	0%	Gal/ton

HEADING	BZ	DESCRIPTION OF GOODS	MFN	CARICOM	EU/ UK	GUAT	TW/ ROC	UNIT(S)
<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 preparations; 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:						
		-Aviation Spirit:						
2710.12.11	00	---Aviation spirit of 100 octane and over	\$1.15/Imp.gal	0%	0%	\$1.15/Imp. gal	\$1.15/Imp.gal	Gal/ton
2710.12.12	00	---Aviation spirit under 100 octane	\$1.15/Imp.gal	0%	\$0.18/Imp. gal	\$1.15/Imp. gal	\$1.15/Imp.gal	Gal/ton
2710.12.20	00	---Motor Spirit(gasoline)	0%	0%	0%	0%	0%	Gal/ton
2710.12.20	10	----Gasoline 90 octane or more (Premuim)	0%	0%	0%	0%	0%	Gal/ton
2710.12.30	00	---Spirit type (gasoline type) jet fuel	0%	0%	0%	0%	0%	Gal/ton
2710.12.90	00	--Other	0%	0%	0%	0%	0%	Gal/ton
		--Other:						
2710.19.10	00	----Kerosene type jet fuel	0%	0%	0%	0%	0%	Gal/ton
2710.19.20	00	----Illuminating kerosene	0%	0%	0%	0%	0%	Gal/ton
2710.19.30	00	----Vapourising oil or white spirit	0%	0%	0%	0%	0%	Gal/ton
2710.19.40	00	----Diesel oil	0%	0%	0%	0%	0%	Gal/ton
2710.19.50	00	----Gas oils (other than diesel oil)	0%	0%	0%	0%	0%	Gal/ton
2710.19.60	00	----Bunker C fuel oil	\$0.04/Imp gal	0%	\$0.04/Imp gal	\$0.04/Imp gal	\$0.04/Imp gal	Gal/ton
2710.19.70	00	----Partly refined petroleum, including topped crudes	0%	0%	0%	0%	0%	Gal/ton

HEADING	BZ	DESCRIPTION OF GOODS	MFN	CARICOM	EU/ UK	GUAT	TW/ ROC	UNIT(S)
2710.19.81	00	---Lubricating oil base stocks, lubricating oils, greases:						
2710.19.82	00	---Lubricating oil base stock (Paraffinic type)	15%	0%	15%	15%	15%	lb/m <sup>3</sup>
2710.19.83	00	---Other lubricating oil base stock	15%	0%	15%	15%	15%	lb/m <sup>3</sup>
2710.19.84	00	---Lubricating oils	\$0.57/Imp gal	0%	\$0.11/Imp. gal	\$0.57/Imp gal	\$0.57/Imp gal	Gal/lb
2710.19.85	00	---Lubricating greases	25%	0%	25%	25%	25%	lb
2710.19.86	00	---Hydraulic brake fluids and other prepared liquids for hydraulic transmission	15%	0%	15%	15%	15%	lb
2710.19.87	00	---Transformer oil	0%	0%	0%	0%	0%	lb
2710.19.88	00	---Circuit breaker oil	0%	0%	0%	0%	0%	lb
2710.19.89	00	---Cleansing, cutting and mould release oils	0%	0%	0%	0%	0%	lb
2710.19.90	00	---Other	0%	0%	0%	0%	0%	lb
		-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:						
2710.20.10	00	---Motor spirit (gasoline)	\$2.46/Imp. gal	0%	\$2.46/Imp. gal	\$2.46/Imp. gal	\$2.46/Imp. gal	Gal/ton
2710.20.10	10	----Gasoline 90 octane or more (Premium)	\$2.46/Imp. gal	0%	\$2.46/Imp. gal	\$2.46/Imp. gal	\$2.46/Imp. gal	Gal/ton
2710.20.20	00	---Kerosene, including kerosene type jet fuel	\$1.27/Imp. gal	0%	\$1.27/Imp. gal	\$1.27/Imp. gal	\$1.27/Imp. gal	Gal/ton
2710.20.20	10	---Illuminating Kerosene	0%	0%	0%	0%	0%	Gal/ton
2710.20.30	00	---Lubricating oils	\$0.57/Imp. gal	0%	\$0.11/Imp. gal	\$0.57/Imp. gal	\$0.57/Imp. gal	Gal/ton
2710.20.40	00	---Fuel oils	\$0.04/Imp. gal	0%	\$0.04/Imp. gal	\$0.04/Imp. gal	\$0.04/Imp. gal	Gal/ton
2710.20.50	00	---Diesel oils	\$1.52/Imp. gal	0%	\$1.52/Imp. gal	\$1.52/Imp. gal	\$1.52/Imp. gal	Gal/ton
2710.20.90	00	---Other	0%	0%	0%	0%	0%	lb
2710.20.90	10	----Agricultural spray oil	0%	0%	0%	0%	0%	lb
2710.90.90	00	---Other	0%	0%	0%	0%	0%	lb

HEADING	BZ	DESCRIPTION OF GOODS	MFN	CARICOM	EU/ UK	GUAT	TW/ ROC	UNIT(S)
2710.91.00	00	-Waste oils: --Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	0%	0%	5%	5%	Gal/ton
2710.99.00	00	--Other	0%	0%	0%	0%	0%	lb
<b>27.11</b>		<b>Petroleum gases and other gaseous hydrocarbons.</b>						
		-Liquefied:						
2711.11.00	00	--Natural gas	0%	0%	0%	0%	0%	lb
2711.12.00	00	--Propane	0%	0%	0%	0%	0%	lb
2711.13.00	00	--Butanes	0%	0%	0%	0%	0%	lb
2711.14.00	00	--Ethylene, propylene, butylenes and butadiene	0%	0%	0%	0%	0%	lb
2711.19.00	00	--Other	0%	0%	0%	0%	0%	lb
		-In gaseous state:						
2711.21.00	00	--Natural gas	0%	0%	0%	0%	0%	lb
2711.29.00	00	--Other	0%	0%	0%	0%	0%	lb
<b>27.12</b>		<b>Petroleum jelly; paraffin wax, micro-crystalline 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	00	-Petroleum jelly	20%	0%	0%	20%	20%	lb
2712.20.00	00	-Paraffin wax containing by weight less than 0.75% of oil	5%	0%	0%	5%	5%	lb
2712.90.00	00	-Other	5%	0%	0%	5%	5%	lb
<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	00	--Not calcined	5%	0%	0%	5%	5%	ton
2713.12.00	00	--Calcined	5%	0%	0%	5%	5%	ton

HEADING	BZ	DESCRIPTION OF GOODS	MFN	CARICOM	EU/ UK	GUAT	TW/ ROC	UNIT(S)
2713.20.00	00	-Petroleum bitumen	30%	0%	0%	30%	30%	ton
2713.90.00	00	-Other residues of petroleum oils or oils obtained from bituminous mineral	30%	0%	0%	30%	30%	ton
<b>27.14</b>		<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</b>						
2714.10.00	00	-Bituminous or oil shale and tar sands	25%	0%	0%	25%	25%	ton
		-Other:						
2714.90.10	00	---Natural bitumen	30%	0%	0%	30%	30%	ton
2714.90.20	00	---Natural asphalt	10%	0%	0%	10%	10%	ton
2714.90.30	00	---Asphaltites and asphaltic rocks	30%	0%	0%	30%	30%	ton
<b>27.15</b>		<b>Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tarpitch( for example, bituminous mastics, cut-backs).</b>						
2715.00.10	00	---Cut-backs	30%	0%	0%	30%	30%	ton
2715.00.90	00	---Other	30%	0%	0%	30%	30%	ton
<b>2716.00.00</b>	<b>00</b>	<b>Electrical energy (optional heading)</b>	0%	0%	0%	0%	0%	kwh