

CHAPTER 27**MINERAL FUELS, MINERAL OILS AND PRODUCTS
OF THEIR DISTILLATION BITUMINOUS
SUBSTANCES; MINERAL WAXES****ANNO
TATION****NOTES:**

1. This Chapter does not cover the following:
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading No. 27.11;
 - (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 mass 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 per cent by volume distils at 300oC, 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. **A/S.0001**
These include:

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 per cent.
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 per cent 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 "benzole", "toluole", "xylole", "naphthalene" and "phenols" apply to products which contain more than 50 per cent by mass of benzene, toluene, xylene, naphthalene or phenols, respectively. **A/S.0001**
4. For the purposes of subheading 2710.12, "light oils and preparations" are those of which 90 per cent or more by volume (including losses) distil at 210° C (ASTM D 86 method). **A/S.0038**
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. **A/S.0038**

ADDITIONAL NOTES:

1. **Specifications:**
In this Chapter the following expressions shall be deemed to refer to hydrocarbon fuels and oils which are liquid at normal temperature and pressure (20°C; one atmosphere) and which comply with all of the specifications hereunder assigned thereto or with any other specifications accepted or determined by the Commissioner (unless otherwise stated, the specification properties will be determined by the methods specified below) provided the intended uses of such fuels and oils are considered by the Commissioner in every case to be as specified hereunder in respect of such fuels and oils.

Methods to determine Specification Properties:

Distillation: ASTM D86/IP123
 Density: ASTM D1298/4052
 Knock Rating: ASTM D2700/IP236
 Smoke Point: ASTM D1322/IP57
 Sulphur Content: ASTM D2622/IP336

Kinematic Viscosity: ASTM D445/IP71
Cetane Number: ASTM D613/IP41
Cetane Index: ASTM D976

Note: ASTM means American Society for Testing of Materials, United States of America; IP means the Institute of Petroleum, United Kingdom

- a) "**Aviation Spirit**", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in aircraft fitted with spark-ignition combustion piston engines

Distillation:

10 Per cent volume fraction evaporated below or at 75°C
40 Per cent volume fraction evaporated at or above 75°C
50 Per cent volume fraction evaporated below or at 105°C
90 Per cent volume fraction below or at 135°C
Knock Rating: Minimum 100

- b) "**Petrol**", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in spark-ignition, reciprocating or rotary internal combustion piston engines

Distillation:

10 Per cent volume fraction evaporated below or at 65°C
50 Per cent volume fraction evaporated at or above 77°C
50 Per cent volume fraction evaporated below or at 115°C
90 Per cent volume fraction evaporated below or at 185°C
Density at 20°C: Between 0,705 and 0,785 kg/li
Anti-knock additives: Less than 0,013 g/li of organic compounds of lead.

c) **Deleted**

- d) "**Aviation kerosene**", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in aircraft fitted with turbo-jets, turbo-propellers and other gas turbines

Distillation:

10 per cent recovered below or at 205°C
End point not exceeding 300°C
Density at 20°C: Between 0,771 and 0,836 kg/li
Flash point (IP170): Minimum 38°C

- e) "**Power kerosene**", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as solvents or as fuel in spark-ignition reciprocating or rotary internal combustion piston engines

Distillation:

15 Per cent recovered below or at 175°C
50 Per cent recovered below or at 197°C
95 Per cent recovered below or at 250°C
Flash Point (IP170): Minimum 23°C

- f) "**Illuminating kerosene**", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel for illuminating or heating (including "Dual Purpose Kerosene")

Distillation:

Final boiling point not exceeding 280°C
Flash point (IP170): Minimum 43°C
Smoke Point: Minimum 25 mm
Sulphur Content (ASTM D1320/D4294/IP107): Maximum 0,0510 per cent of the mass.

- g) "**Distillate fuel**", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in compression-ignition internal combustion piston engines (diesel or semi-diesel engines)

i. Generally used as automotive fuel and known as diesel fuel

Distillation: 90 Per cent recovered below or at 362°C
 Density at 20°C: Minimum 0,800 kg/li
 Flash Point (ASTM D93): Minimum 55°C
 Kinematic Viscosity at 40°C: Between 2.2 and 5,3 mm²/s
 Sulphur: Maximum 0.050 per cent of the mass
 Cetane Number: Minimum 45
 Cetane Index: Minimum 40

ii. Generally used as marine fuel and known as marine gas oil

Distillation: 90 Per cent recovered below or at 367°C
 Density at 20°C: Between 0,816 and 0,876 kg/li
 Flash point (ASTM D93): Minimum 60°C
 Kinematic Viscosity at 40°C: Between 2.2 and 6,0 mm²/s
 Sulphur: Maximum 1,0 per cent of the mass

iii. Generally used as marine fuel and known as marine diesel oil

Density at 20°C: between 0,836 and 0,896 kg/li
 Flash Point (ASTM D93): Minimum 62°C
 Kinematic Viscosity at 40°C: Between 2.2 and 10,0 mm²/s
 Sulphur: Maximum 2,0 per cent of the mass
 Cetane Index: Minimum 35

h) "**Residual fuel oils**", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in furnaces, boilers, ships and boats

Density at 20°C: Minimum 0,900 kg/li
 Flash Point (ASTM D93): Minimum 55°C
 Kinematic Viscosity at 50°C: Minimum 24 mm²/s

ij) "**Specified aliphatic hydrocarbon solvents**", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as solvents or for other general uses

Distillation:
 Initial boiling point exceeding 206°C
 Final boiling point not exceeding 290°C

k) "**White Spirits**", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as solvents or for other general uses

Distillation:
 10 Per cent volume fraction evaporated below or at 165°C
 90 Per cent evaporated below or at 195°C
 Dry point not exceeding 205°C

- a) The volume of any product in this Chapter, and similar hydrocarbons of Chapter 29, not packed, shall be measured at 20°C at sea level.
- b) Evaporation is defined in per cent by volume.
- c) "Marked" and "unmarked" goods are defined in section 37A (2).
- d) The use of goods classified under 2710.11.07, 2710.11.15, 2710.11.26, 2710.11.37 and 2710.11.39 are subject to the provisions of section 37A of the rules.

HEADING	SUB-HEADING	CD	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
27.01			Coal; briquettes, ovoids and similar solid fuels manufactured from coal :						
	2701.1		- Coal, whether or not pulverised, but not agglomerated :						
	2701.11	4	-- Anthracite	kg	free	free	free	free	A/S.0001
	2701.12	0	-- Bituminous coal	kg	free	free	free	free	A/S.0001
	2701.19	5	-- Other coal	kg	free	free	free	free	A/S.0001
2701.20	2	- Briquettes, ovoids and similar solid fuels manufactured from coal	kg	free	free	free	free	A/S.0001	
27.02			Lignite, whether or not agglomerated, excluding jet :						
	2702.10	1	- Lignite, whether or not pulverised, but not agglomerated	kg	free	free	free	free	A/S.0001
	2702.20	6	- Agglomerated lignite	kg	free	free	free	free	A/S.0001
27.03	2703.00	0	Peat (including peat litter), whether or not agglomerated.	kg	free	free	free	free	A/S.0001
27.04	2704.00	4	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	kg	free	free	free	free	A/S.0001
27.05	2705.00	8	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	kg	free	free	free	free	A/S.0001
27.06	2706.00	1	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	kg	20%	free	free	7,6%	A/S. 0038
27.07	2707.00		Oils and other products of the distillation of high temperature coal tar; similar products in which the mass of the aromatic constituents exceeds that of the non-aromatic constituents :						
	2707.10	8	- Benzole	kg	free	free	free	free	A/S.0001
	2707.20	4	- Toluole	kg	free	free	free	free	A/S.0001
	2707.30	9	- Xylole	kg	free	free	free	free	A/S.0001
	2707.40	3	- Naphthalene	kg	free	free	free	free	A/S.0001
	2707.50	8	- Other aromatic hydrocarbon mix tures of which 65 per cent or more by volume (including losses) distils at 250oC by the ASTM D 86-method	kg	11c/li	free	free	free	A/S.0001
	2707.9		- Other :						
	2707.91	2	-- Creosote oils	kg	free	free	free	free	A/S.0001
	2707.99		-- Other :						
	.10	0	--- Phenols	kg	15%	free	free	free	A/S.0001
.20	8	--- Tar oils	kg	free	free	free	free	A/S.0001	
.90	9	--- Other	kg	11c/li	free	free	3,63%	A/S.0001	

HEADING	SUB-HEADING	CD	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
	2708.00		Pitch and pitch coke, obtained from coal tar or from other mineral tars :						
	2708.10	3	- Pitch	kg	free	free	free	free	A/S.0001
	2708.20	8	- Pitch coke	kg	free	free	free	free	A/S.0001
27.09	2709.00	2	Petroleum oils and oils obtained from bituminous minerals, crude.	kg	free	free	free	free	A/S.0001
27.10	2710.00		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations :						
	2710.1		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 per cent 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 :						A/S. 0038
	2710.11		Deleted with effect from 28.02.2012						A/S. 0038
	2710.12		-- Light oils and preparations :						A/S. 0038
	.01	8	--- Aviation spirit, as defined in Additional Note 1(a)	kg	free	free	free	free	A/S. 0038
	.02	6	--- Petrol, as defined in Additional Note 1(b)	kg	0,091c/li	0,091c/li	free	0,091c/li	A/S. 0038
	.07	7	--- Aviation kerosene, as defined in Additional Note 1(d)	kg	free	free	free	free	A/S. 0038
	.09	3	--- Power kerosene, as defined in Additional Note 1(e)	kg	free	free	free	free	A/S. 0038
	.15	8	--- Illuminating kerosene, as defined in Additional Note 1(f), marked	kg	free	free	free	free	A/S. 0038
	.26	3	--- illuminating kerosene, as defined in Additional Note 1(f), unmarked	kg	0,183c/li	free	free	0,183c/li	A/S. 0038
	.30	1	--- Distillate fuel, as defined in Additional Note 1 (g)	kg	0,183c/li	0,183c/li	free	0,183c/li	A/S. 0040
	.35	2	--- Residual fuel oils, as defined in Additional Note 1(h)	kg	free	free	free	free	A/S. 0038
	.37	9	--- Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij), marked	kg	free	free	free	free	A/S. 0038
	.39	5	--- Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij), unmarked	kg	0,183c/li	free	free	0,183c/li	A/S. 0038
	.40	9	--- White spirits, as defined in Additional Note 1(k)	kg	11 c/li	11 c/li	free	11 c/li	A/S. 0038
	.45	9	--- Mixed alkylenes	kg	10%	10%	free	10%	A/S. 0038
	.47	6	--- Lubricating grease	kg	1,8c/kg with a Maximum of 15%	1,8c/kg with a Maximum of 15%	free	1,8c/kg with a Maximum of 15%	A/S. 0040

HEADING	SUB-HEADING	C D	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
27.10	2710.12.49	2	--- Prepared lubricating oils, in containers holding less than 5litres	kg	15%	15%	free	15%	A/S. 0038
	.52	2	--- Other prepared lubricating oils	kg	0,55 c/li with a maximum of 8%	0,55 c/li with a maximum of 8%	free	0,55 c/li with a maximum of 8%	A/S. 0038
	.55	7	--- Base oils for prepared lubricating oil, manufactured by the refining of used oil or other used oil	kg	0,55 c/li with a maximum of 8%	0,55 c/li with a maximum of 8%	free	0,55 c/li with a maximum of 8%	A/S. 0038
	.57	3	--- Other base oils for prepared lubricating oil	kg	0,1 c/li with a maximum of 8%	0,1 c/li with a maximum of 8%	free	0,1 c/li with a maximum of 8%	A/S.2012
	.60	3	--- Transformer oil and cable oil	kg	free	free	free	free	A/S. 0038
	.70	0	--- Other insulating oil or dielectric oil	kg	15%	15%	free	15%	A/S. 0038
	.80	8	--- Hydraulic transmission fluids	kg	15%	15%	free	15%	A/S. 0038
	.90	5	--- Other	kg	11 c/li	11 c/li	free	11 c/li	A/S. 0038
	2710.19	4	-- Other	kg	11 c/li	11 c/li	free	11 c/li	A/S. 0038
	2710.20	1	- Petroleum oils and oils obtained from bituminous mineral (other than crude) and preparations not elsewhere specified or included, containing by weight 70 per cent 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	11 c/li	11 c/li	free	11 c/li	A/S. 0038
	2710.9		- Waste oils :						
	2710.91	7	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	free	free	free	free	A/S.0001
	2710.99		-- Other :						
	.10	8	--- Waste oil as defined in Note 3 (a)	kg	free	free	free	free	A/S.0001
	.20	5	--- Waste oil as defined in Note 3 (b)	kg	free	free	free	free	A/S.0001
	.30	2	--- Other	kg	free	free	free	free	A/S.0001
27.11			Petroleum gases and other gaseous hydrocarbons :						
	2711.1		- Liquefied :						
	2711.11	7	-- Natural gas	kg	free	free	free	free	A/S.0001
	2711.12	3	-- Propane	kg	free	free	free	free	A/S.0001
	2711.13		-- Butanes:						
	.10	7	--- In immediate packings of a content not exceeding 250 g	kg	15%	free	free	5,7%	A/S. 0038
	90	5	--- Other	kg	free	free	free	free	A/S.0001
	2711.14	6	-- Ethylene, propylene, butylenes and butadiene	kg	free	free	free	free	A/S.0001
2711.19	8	-- Other	kg	free	free	free	free	A/S.0001	

HEADING	SUB-HEADING	CD	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATES OF DUTY				ANNOTATION
					General	EU	SADC	EFTA	
	2711.2		- In gaseous state :						
	2711.2 1	1	-- Natural gas	kg	free	free	free	free	A/S.0001
	2711.29		-- Other :						
	.10	7	--- Butanes, in immediate packings of a content not exceeding 250 g	kg	15%	free	free	5,7%	A/S. 0038
	.90	8	--- Other	kg	free	free	free	free	A/S.0001
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		- Petroleum jelly :						
	.10	1	-- In immediate packings of a content not exceeding 5 kg	kg	20%	free	free	7,6%	A/S. 0038
	.20	9	-- In immediate packings of a content exceeding 5 kg	kg	12,5%	free	free	4,8%	A/S. 0038
	2712.20	9	- Paraffin wax containing by mass less than 0,15 per cent of oil	kg	free	free	free	free	A/S.0001
	2712.90		- Other :						
	.10	8	-- Paraffin wax	kg	free	free	free	free	A/S.0001
	.20	5	-- Micro-crystalline wax	kg	free	free	free	free	A/S.0001
	.30	2	-- Montan wax	kg	free	free	free	free	A/S.0001
	.50	7	-- Slack wax	kg	free	free	free	free	A/S.0001
	.90	6	-- Other	kg	15%	15%	free	15%	A/S.0001

HEAD ING	SUB- HEADING	C D	ARTICLE DESCRIPTION	STATIS TICAL UNIT	RATES OF DUTY				ANNO TATION
					General	EU	SADC	EFTA	
			<p style="text-align: center;">BLANK</p>						