27.14 - Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks (+)**.**

2714.10 - Bituminous or oil shale and tar sands

2714.90 - Other

This heading covers natural bitumen and natural asphalt (including " Trinidad Lake asphalt " and materials known in some countries as " asphaltic sands "). They are brown or black, solid or very viscous mixtures of naturally occurring hydrocarbons with inert mineral matter, which in the case of asphalts may be substantial.

The heading also includes :

(1) Bituminous or oil shale and tar sands.

(2) Asphaltites.

(3) Asphaltic limestone and other asphaltic rocks.

The above materials remain classified in this heading whether or not treated to remove water or gangue and whether or not pulverised or mixed together.The mere addition of water to natural bitumen does not change the classification of the product for the purposes of heading 27.14. Further, the heading also includes dehydrated and pulverized natural bitumen dispersed in water and containing a small amount of an emulsifier (surfactant), added solely to facilitate safety, handling or transport.

They are used for road surfacing, waterproofing, varnish or enamel manufacture, etc. Bituminous shale and tar sands are used as a source of mineral oils.

The heading **does not cover** :

(a) Tarred macadam (**heading 25.17**).

(b) Bituminous coal (**heading 27.01**).

(c) Bituminous lignite (**heading 27.02**).

(d) Bitumen obtained from petroleum (**heading 27.13**).

(e) Bituminous mixtures based on natural bitumen with added substances, other than water and emulsifiers (surfactants) necessary solely to facilitate safety, handling or transport (**heading 27.15**).

(f) Articles of asphalt of **heading 68.07**.

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Subheading Explanatory Note.

Subheading 2714.10

This subheading covers sedimentary rock or sand containing hydrocarbons, which can be separated in the form of products of heading 27.09 (Petroleum oils and oils obtained from bituminous minerals, crude), or in a form from which these products can be extracted. Gas and other products may also be obtained. The separation is achieved by heating or other extraction processes (e.g., by distillation, retorting or mechanical processes). The hydrocarbons contained in shale may be in the form of organic materials called kerogens.