

## 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 or storage tank washings, or from the use of cutting oils for machining operations.
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#### **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 subheading 2710.12, "light oils and preparations" are those of which 90 % or more by volume (including losses) distil at 210 °C (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 or vegetable fats and oils whether or not used.

## GENERAL

The Chapter covers, in general, coal and other natural mineral fuels, petroleum oils and oils obtained from bituminous minerals, their distillation products, and products of a similar kind obtained by any other process. It also covers mineral waxes and natural bituminous substances. Goods of this Chapter may be crude or refined; however, with the exception of methane and propane, when they are separate chemically defined organic compounds in the pure or commercially pure state, they are to be classified in **Chapter 29**. For certain of these compounds (e.g., ethane, benzene, phenol, pyridine) there are specific purity criteria indicated in Explanatory Notes 29.01, 29.07 and 29.33. Methane and propane are classified in heading 27.11, even when pure.

The expression "aromatic constituents" as used in Note 2 to this Chapter and in heading 27.07 should be taken to refer to entire molecules with an aromatic part irrespective of the number and length of side-chains and not to the aromatic portions of such molecules only.

The Chapter **does not cover**:

- (a) Medicaments of **heading 30.03** or **30.04**.
- (b) Perfumery, cosmetic or toilet preparations (**headings 33.03 to 33.07**).
- (c) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup> (**heading 36.06**).