

27.06

27.06 - Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.

These tars are very complex mixtures of variable proportions of aromatic and aliphatic constituents, usually resulting from the distillation of coal, lignite or peat.

The heading covers all such tars including :

- (1) The tars produced by high temperature distillation of coal, which consist predominantly of aromatic constituents such as benzene, phenol, naphthalene, anthracene and phenol homologues, pyridine bases.
- (2) The tars obtained by the distillation of lignite or peat or by the low temperature distillation of coal. These tars are similar to those referred to in (1) above, but contain a larger proportion of aliphatic, naphthenic and phenolic compounds.
- (3) Other mineral tars, including those obtained from water gas producers during the gasification of coals.

The heading also includes dehydrated or partially distilled tars and reconstituted tars obtained by blending pitch with creosote oils or with other coal tar distillation products.

Tars are mainly used in further distillation which produces a series of oils and other coal tar products. They are also used for waterproofing materials and for surfacing roads, etc.

The heading **does not cover** tars extracted from non-mineral sources, e.g., wood tar (**heading 38.07**).