**27.07 - 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.**

2707.10 - Benzol (benzene)

2707.20 - Toluol (toluene)

2707.30 - Xylol (xylenes)

2707.40 - Naphthalene

2707.50 - 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)

- Other :

2707.91 - - Creosote oils

2707.99 - - Other

This heading covers :

(1) The oils and other products obtained by the distillation of high temperature coal tar in more or less broad fractions, which produces mixtures consisting predominantly of aromatic hydrocarbons and other aromatic compounds.

These oils and other products include :

- Benzol (benzene), toluol (toluene), xylol (xylenes) and solvent naphtha.
- Naphthalene oils and crude naphthalene.
- Anthracene oils and crude anthracene.
- Phenolic oils (phenols, cresols, xylenols, etc.).
- Pyridine, quinoline and acridine bases.
- Creosote oils.

(2) Similar oils and products with a predominance of aromatic constituents obtained by the distillation of low temperature coal tar or other mineral tar, by the "stripping" of coal gas, by the processing of petroleum or by any other process.

The heading includes the oils and products referred to above whether crude or refined, but it **excludes** separate chemically defined compounds in the pure or commercially pure state obtained by further fractionation or by other processing of tar oils (**Chapter 29**). For benzene, toluene, xylene, naphthalene, anthracene, phenol, cresols, xylenols, pyridine and certain derivatives of pyridine, there are specific purity criteria, indicated in the relevant parts of Explanatory Notes 29.02, 29.07 and 29.33.

Wood tar oils fall in **Chapter 38**.

The heading **does not cover** mixed alkylbenzenes or mixed alkylnaphthalenes obtained by the alkylation of benzene or naphthalene, and having fairly long side-chains (**heading 38.17**).