

## 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, storage tank washings, or from the use of cutting oils for machining operations.

#### 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-matterfree 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)", "xylool (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 according to the ISO 3405 method (equivalent to the 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 vegetable or microbial fats and oils whether or not used.
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HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>27.01</b>		<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>																			
		- Coal, whether or not pulverized, but not agglomerated :																			
	2701.11	-- Anthracite	kg		Free				Free	Free		Free		Free	Free	18%	Ex			Ex	
	2701.12	-- Bituminous coal	kg						Free	Free		Free		Free	Free	18%	Ex			Ex	
	2701.19	-- Other coal	kg						Free	Free		Free		Free	Free	18%	Ex			Ex	
	2701.20	- Briquettes, ovoids and similar solid fuels manufactured from coal	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%
<b>27.02</b>		<b>Lignite, whether or not agglomerated, excluding jet.</b>																			
	2702.10	- Lignite, whether or not pulverized, but not agglomerated	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%
	2702.20	- Agglomerated lignite	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%
<b>27.03</b>	2703.00	<b>Peat (including peat litter), whether or not agglomerated.</b>	kg						Free	Free		Free	Free	Free	Free	18%	10%				2.5%
<b>27.04</b>	2704.00	<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>	kg						Free	Free		Free	Free	Free	Free	18%	10%				2.5%
<b>27.05</b>	2705.00	<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</b>	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%
<b>27.06</b>	2706.00	<b>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.</b>	kg						Free	Free		Free	Free	Free	Free	18%	10%				2.5%

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>27.07</b>		<b>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.</b>																			
	2707.10	- Benzol (benzene)	kg					Free	Free			Free	Free	Free	Free	18%	Ex				2.5%
	2707.20	- Toluol (toluene)	kg					Free	Free			Free	Free	Free	Free	18%	Ex				2.5%
	2707.30	- Xylol (xylenes)	kg					Free	Free			Free	Free	Free	Free	18%	10%				2.5%
	2707.40	- Naphthalene	kg					Free	Free			Free	Free	Free	Free	18%	10%				2.5%
	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 D86 method)	kg					Free	Free			Free	Free	Free	Free	18%	10%				2.5%
		- Other :																			
	2707.91	-- Creosote oils	kg					Free	Free			Free	Free	Free	Free	18%	10%				2.5%
	2707.99	-- Other	kg					Free	Free			Free	Free	Free	Free	18%	10%				2.5%
<b>27.08</b>		<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>																			
	2708.10	- Pitch	kg					Free	Free			Free	Free	Free	Free	18%	Ex				2.5%
	2708.20	- Pitch coke	kg					Free	Free			Free	Free	Free	Free	18%	Ex				2.5%
<b>27.09</b>		<b>Petroleum oils and oils obtained from bituminous minerals, crude</b>																			
	2709.00.10	--- Petroleum oils	kg						Free			Free	Free	Free	Free	Ex	2.5%				Ex
	2709.00.90	--- Other	kg						Free			Free	Free	Free	Free	18%	Ex				2.5%

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
27.10		<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.</b>																			
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :																			
	2710.12	-- Light oils and preparations :																			
	2710.12.10	--- Aviation spirit	kg	L									Free	Free	Ex	Ex				Ex	
	2710.12.20	--- Petrol :																			
	2710.12.21	---- Petrol having Octane number of 92	kg	L										Rs.50/= per l	18%	Ex			Rs.72/= per litre	Ex	
	2710.12.22	---- Petrol having Octane number of 95	kg	L										Rs.50/= per l	18%	Ex			Rs.72/= per litre	Ex	
	2710.12.29	---- Other	kg	L										Rs.50/= per l	18%	Ex			Rs.72/= per litre	Ex	
	2710.12.30	--- Motor spirit other than petrol	kg	L									Free	Free	18%	7.5%				Ex	
	2710.12.40	--- Spirit type jet fuel	kg	L									Free	Free	Ex	7.5%				Ex	
	2710.12.90	--- Other	kg	L										20%	18%	7.5%				Ex	
	2710.19	-- Other :																			
	2710.19.10	--- Kerosene other than kerosene type jet fuel	kg	L									Free	Free	Ex	Ex				Ex	
	2710.19.20	--- Kerosene type jet fuel	kg	L									Free	Free	Ex	Ex				Ex	
	2710.19.30	--- Other medium oils and preparations	kg	L										20%	18%	7.5%				Ex	
	2710.19.40	--- Gas oil / Diesel :																			
	2710.19.41	---- Super Diesel that contains sulphur not exceeding 10 mg/kg (ppm)	kg	L										Rs.25/= per l	18%	Ex			Rs.57/= per litre	Ex	
	2710.19.42	---- Other Diesel that contains sulphur exceeding 10 mg/kg (ppm) but not exceeding 500mg/kg (ppm)	kg	L										Rs.25/= per l	Con	Ex			Rs.50/= per litre	Ex	
	2710.19.49	---- Other	kg	L										Rs.25/= per l	18%	Ex			Rs.57/= per litre	Ex	
	2710.19.50	--- Narrow boiling range oils of distillation range not exceeding a span of 500 C and the flash point above 70 °C	kg										Free	Free	18%	7.5%				Ex	
	2710.19.60	--- Fuel oil	kg	L									Free	Free	Ex	7.5%				Ex	
	2710.19.70	--- Lubricating oils (Base-oils) for the preparation of lubricants	kg	L										20% or Rs.150/= per kg	18%	10%	16% or Rs.110/= per kg			2.5%	

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						AP	AD	BN	GT	IN	PK	SA	SF	SD								SG
	2710.19.80	---	Lubricants	kg	L											20% or Rs.200/= per kg	18%	10%	25% or Rs.250/= per kg		2.5%	
	2710.19.90	---	Other	kg	L											20%	18%	7.5%			Ex	
	2710.20	-	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % 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												Rs.15/= per l	18%	7.5%			Ex	
		-	Waste oils :																			
	2710.91	--	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	B									4.5%		20%	18%	Ex			Ex	
	2710.99	--	Other	kg	L											20%	Con	7.5%			Ex	
<b>27.11</b>			<b>Petroleum gases and other gaseous hydrocarbons.</b>																			
		-	Liquefied :																			
	2711.11	--	Natural gas	kg	L					Free			Free	Free	Free	Free	18%	Ex			2.5%	
	2711.12	--	Propane	kg	L					Free		Free	Free	Free	Free	Free	18%	Ex			2.5%	
	2711.13	--	Butanes	kg	L					Free		Free	Free	Free	Free	Free	18%	10%			2.5%	
	2711.14	--	Ethylene, propylene, butylene and butadiene	kg	L					Free		Free	Free	Free	Free	Free	18%	10%			2.5%	
	2711.19	--	Other :																			
	2711.19.10	---	Liquefied Petroleum Gas	kg	L/S					Free		Free	Free	Free	Free	Free	18%	Ex			Ex	

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						AP	AD	BN	GT	IN	PK	SA	SF								SD
	2711.19.90	---	Other	kg	L						Free			Free	Free	Free	18%	Ex		2.5%	
		-	In gaseous state :																		
	2711.21	--	Natural gas	kg	L						Free			Free	Free	Free	18%	Ex		2.5%	
	2711.29	--	Other	kg	L						Free			Free	Free	Free	18%	Ex		2.5%	
<b>27.12</b>			<b>Petroleum jelly; paraffin wax, micro-crystalline 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.</b>																		
	2712.10	-	Petroleum jelly	kg										Free	Free	Free	18%	10%		2.5%	
	2712.20	-	Paraffin wax containing by weight less than 0.75% of oil	kg											Free	Free	18%	10%		2.5%	
	2712.90	-	Other	kg							Free		Free	Free	Free	Free	18%	10%		2.5%	
<b>27.13</b>			<b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</b>																		
		-	Petroleum coke :																		
	2713.11	--	Not calcined	kg							Free				20%	18%	Ex			2.5%	
	2713.12	--	Calcined	kg							Free				20%	18%	Ex			2.5%	
	2713.20	-	Petroleum bitumen	kg	L	Free					Free			Free	Free	Free	18%	Ex		Ex	
	2713.90	-	Other residues of petroleum oils or of oils obtained from bituminous minerals	kg							Free				20%	Con	Ex			2.5%	
<b>27.14</b>			<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks (+).</b>																		
	2714.10	-	Bituminous or oil shale and tar sands	kg							Free			Free	Free	Free	18%	Ex		Ex	
	2714.90	-	Other	kg							Free			Free	Free	Free	18%	Ex		Ex	
<b>27.15</b>	2715.00	-	<b>Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).</b>	kg							Free				20%	18%	10%			2.5%	
<b>27.16</b>	2716.00	-	<b>Electrical energy. (optional heading)</b>	1000 kWh						Free	Free			Free	Free	Free	18%	Ex		2.5%	