

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)", "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 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.

| 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 | | Gen | SG | | | | |
| 27.01 | | Coal; briquettes, ovoids and similar solid fuels manufactured from coal. | | | | | | | | | | | | | | | | | | | |
| | | - 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% | |
| 27.02 | | Lignite, whether or not agglomerated, excluding jet. | | | | | | | | | | | | | | | | | | | |
| | 2702.10 | - Lignite, whether or not pulverized, but not agglomerated | kg | | | | | | Free | Free | | Free | | Free | Free | 18% | Ex | | | 2.5% | |
| | 2702.20 | - Agglomerated lignite | kg | | | | | | Free | Free | | Free | | Free | Free | 18% | Ex | | | 2.5% | |
| 27.03 | 2703.00 | Peat (including peat litter), whether or not agglomerated. | kg | | | | | | Free | Free | | Free | | Free | Free | 18% | 10% | 6% | | 2.5% | |
| 27.04 | 2704.00 | Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon. | kg | | | | | | Free | Free | | Free | | Free | Free | 18% | 10% | 6% | | 2.5% | |
| 27.05 | 2705.00 | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons. | kg | | | | | | Free | Free | | Free | | Free | Free | 18% | Ex | | | 2.5% | |
| 27.06 | 2706.00 | Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars. | kg | | | | | | Free | Free | | Free | | Free | Free | 18% | 10% | 6% | | 2.5% | |

| 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 | | Gen | SG | | | | |
| 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) | 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% | 6% | | 2.5% | |
| | 2707.40 | - Naphthalene | kg | | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | 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% | 6% | | 2.5% | |
| | | - Other : | | | | | | | | | | | | | | | | | | | |
| | 2707.91 | -- Creosote oils | kg | | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | 2.5% | |
| | 2707.99 | -- Other | kg | | | | | | Free | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | 2.5% | |
| 27.08 | | Pitch and pitch coke, obtained from coal tar or from other mineral tars. | | | | | | | | | | | | | | | | | | | |
| | 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% | |
| 27.09 | | Petroleum oils and oils obtained from bituminous minerals, crude | | | | | | | | | | | | | | | | | | | |
| | 2709.00.10 | -- Petroleum oils | kg | | | | | | Free | | Free | Free | Free | Free | Ex | 2.5% | 2.0% | | | Ex | |
| | 2709.00.90 | -- Other | kg | | | | | | Free | | Free | Free | Free | Free | Ex | 18% | | | | 2.5% | |

| 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 | | Gen | SG | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| 27.10 | | 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. | | | | | | | | | | | | | | | | | | | | |
| | | - 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% | 6.0% | | | Ex |
| | 2710.12.40 | --- Spirit type jet fuel | kg | L | | | | | | | | | | | Free | Free | Ex | 7.5% | 6.0% | | | 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 | EX | 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% | 6.0% | | | Ex |
| | 2710.19.60 | --- Fuel oil | kg | L | | | | | | | | | | | Free | Free | Ex | 7.5% | 6.0% | | | Ex |

| 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 | | Gen | SG | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| | 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% | |
| | 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 |
| 27.11 | | Petroleum gases and other gaseous hydrocarbons. | | | | | | | | | | | | | | | | | | | | |
| | | - Liquefied : | | | | | | | | | | | | | | | | | | | | |
| | 2711.11 | -- Natural gas | kg | L | | | | | Free | | | Free | Free | Free | 18% | Ex | | | | | 2.5% | |
| | 2711.12 | -- Propane | kg | L | | | | | Free | | Free | Free | Free | Free | 18% | Ex | | | | | 2.5% | |
| | 2711.13 | -- Butanes | kg | L | | | | | Free | | Free | Free | Free | Free | 18% | 10% | 6% | | | | 2.5% | |
| | 2711.14 | -- Ethylene, propylene, butylene and butadiene | kg | L | | | | | Free | | | Free | Free | Free | 18% | 10% | 6% | | | | 2.5% | |
| | 2711.19 | -- Other : | | | | | | | | | | | | | | | | | | | | |
| | 2711.19.10 | --- Liquefied Petroleum Gas | kg | L/S | | | | | Free | | | Free | Free | Free | 18% | Ex | | | | | Ex | |

| 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 | | Gen | SG | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | 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% |
| | | | | | | | | | | | | | | | | | | | | | |
| 27.12 | | 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. | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | 2712.10 | - Petroleum jelly | kg | | | | | | | | | | | | Free | Free | 18% | 10% | 6% | | 2.5% |
| | 2712.20 | - Paraffin wax containing by weight less than 0.75% of oil | kg | | | | | | | | | | | | Free | Free | 18% | 10% | 6% | | 2.5% |
| | 2712.90 | - Other | kg | | | | | | Free | | Free | Free | Free | Free | Free | 18% | 10% | 6% | | 2.5% | |
| | | | | | | | | | | | | | | | | | | | | | |
| 27.13 | | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals. | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | | - Petroleum coke : | | | | | | | | | | | | | | | | | | | |
| | 2713.11 | -- Not calcined | kg | | | | | | Free | | | 4.5% | | 20% | 18% | Ex | | | | | 2.5% |
| | 2713.12 | -- Calcined | kg | | | | | | Free | | | 4.5% | | 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 | | | 4.5% | | 20% | Con | Ex | | | | | 2.5% |
| | | | | | | | | | | | | | | | | | | | | | |
| 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 | kg | | | | | | Free | | | Free | Free | Free | 18% | Ex | | | | | Ex |
| | 2714.90 | - Other | kg | | | | | | Free | | | Free | Free | Free | 18% | Ex | | | | | Ex |
| | | | | | | | | | | | | | | | | | | | | | |
| 27.15 | 2715.00 | - 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). | kg | | | | | | Free | | | 4.5% | | 20% | 18% | 10% | | | | | 2.5% |
| | | | | | | | | | | | | | | | | | | | | | |
| 27.16 | 2716.00 | - Electrical energy. (optional heading) | 1000 kWh | | | | | | Free | Free | | Free | Free | Free | Free | 18% | Ex | | | | 2.5% |
| | | | | | | | | | | | | | | | | | | | | | |