

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 2711;
 - b) medicaments of heading 3003 or 3004; or
 - c) mixed unsaturated hydrocarbons of heading 3301, 3302 or 3805.
2. References in heading 2710 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 1013 millibars when a reduced-pressure distillation method is used (Chapter 39).
3. For the purposes of heading 2710, «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 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-matter-free basis) equal to or greater than 5833 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 2710, 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.