

**SECTION V**  
**MINERAL PRODUCTS**

**CHAPTER 25**

**SALT; SULPHUR; EARTHS AND STONE; PLASTERING  
MATERIALS, LIME AND CEMENT**

**Notes.**

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This Chapter does not cover:
  - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 2802.00);
  - (b) Earth colours containing 70% or more by weight of combined iron evaluated as  $\text{Fe}_2\text{O}_3$  (heading 28.21);
  - (c) Medicaments or other products of Chapter 30;
  - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);

- (e) Setts, curbstones or flagstones (heading 6801.00); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
  - (f) Precious or semi-precious stones (heading 71.02 or 71.03);
  - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
  - (h) Billiard chalks (heading 95.04); or
  - (ij) Writing or drawing chalks or tailors' chalks (heading 96.09).
3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
4. Heading 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>25.01</b>	<b>Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.</b>		
2501.00.10	Table salt in retail packages of not more than 2.5 kg	25%	kg
2501.00.20	Other table salt	5%	kg
2501.00.30	Rock salt	5%	kg
2501.00.40	Pure sodium chloride	5%	kg
2501.00.50	Salt liquors	5%	kg
2501.00.90	Other	5%	kg
<b>2502.00.00</b>	<b>Unroasted iron pyrites.</b>	Free	kg
<b>2503.00.00</b>	<b>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.</b>	Free	kg
<b>25.04</b>	<b>Natural graphite.</b>		
2504.10.00	In powder or in flakes	Free	kg
2504.90.00	Other	Free	kg
<b>25.05</b>	<b>Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.</b>		
2505.10.00	Silica sands and quartz sands	Free	kg
2505.90.00	Other	Free	kg
<b>25.06</b>	<b>Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>		
2506.10.00	Quartz	Free	kg
2506.20.00	Quartzite	Free	kg
<b>2507.00.00</b>	<b>Kaolin and other kaolinic clays, whether or not calcined.</b>	Free	kg
<b>25.08</b>	<b>Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</b>		
2508.10.00	Bentonite	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2508.30.00	Fire-clay	Free	kg
2508.40.00	Other clays	Free	kg
2508.50.00	Andalusite, kyanite and sillimanite	Free	kg
2508.60.00	Mullite	Free	kg
2508.70.00	Chamotte or dinas earths	Free	kg
<b>2509.00.00</b>	<b>Chalk.</b>	Free	kg
<b>25.10</b>	<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</b>		
2510.10.00	Unground	Free	kg
2510.20.00	Ground	Free	kg
<b>25.11</b>	<b>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.</b>		
2511.10.00	Natural barium sulphate (barytes)	Free	kg
2511.20.00	Natural barium carbonate (witherite)	Free	kg
<b>2512.00.00</b>	<b>Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.</b>	Free	kg
<b>25.13</b>	<b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</b>		
2513.10.00	Pumice stone	Free	kg
2513.20.00	Emery, natural corundum, natural garnet and other natural abrasives	Free	kg
<b>2514.00.00</b>	<b>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of rectangular (including square) shape.</b>	Free	kg
<b>25.15</b>	<b>Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2515.11.00	Marble and travertine: Crude or roughly trimmed	Free	kg
2515.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	kg
2515.20.00	Ecaussine and other calcareous monumental or building stone; alabaster	Free	kg
<b>25.16</b>	<b>Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>		
	Granite:		
2516.11.00	Crude or roughly trimmed	Free	kg
2516.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	kg
2516.20.00	Sandstone	Free	kg
2516.90.00	Other monumental or building stone	Free	kg
<b>25.17</b>	<b>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.</b>		
2517.10.00	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	Free	kg
2517.20.00	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in heading 2517.00.00	Free	kg
2517.30.00	Tarred macadam Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:	Free	kg
2517.41.00	Of marble	Free	kg
2517.49.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>25.18</b>	<b>Dolomite, whether or not calcined, or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.</b>		
2518.10.00	Dolomite not calcined or sintered	Free	kg
2518.20.00	Calcined or sintered dolomite	Free	kg
2518.30.00	Dolomite ramming mix	Free	kg
<b>25.19</b>	<b>Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.</b>		
2519.10.00	Natural magnesium carbonate (magnesite)	Free	kg
2519.90.00	Other	Free	kg
<b>25.20</b>	<b>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.</b>		
2520.10.00	Gypsum; anhydrite:		
2520.10.10	Gypsum	15%	kg
2520.10.20	Anhydrite	Free	kg
2520.20.00	Plasters:		
2520.20.10	Plaster of Paris	Free	kg
2520.20.90	Other	Free	kg
<b>2521.00.00</b>	<b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</b>	10%	kg
<b>25.22</b>	<b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.</b>		
2522.10.00	Quicklime	10%	kg
2522.20.00	Slaked lime	10%	kg
2522.30.00	Hydraulic lime	10%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>25.23</b>	<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.</b>		
2523.10.00	Cement clinkers	15%	kg
	Portland cement:		
2523.21.00	White cement, whether or not artificially coloured	5%	kg
2523.29.00	Other:		
2523.29.10	Building cement (grey)	15%	kg
2523.29.20	Oilwell cement	5%	kg
2523.29.90	Other	5%	kg
2523.30.00	Aluminous cement	5%	kg
2523.90.00	Other hydraulic cements	5%	kg
<b>25.24</b>	<b>Asbestos.</b>		
2524.10.00	Crocidolite	Free	kg
2524.90.00	Other	Free	kg
<b>25.25</b>	<b>Mica, including splittings; mica waste.</b>		
2525.10.00	Crude mica and mica rifted into sheets or splittings	Free	kg
2525.20.00	Mica powder	Free	kg
2525.30.00	Mica waste	Free	kg
<b>25.26</b>	<b>Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.</b>		
2526.10.00	Not crushed, not powdered	Free	kg
2526.20.00	Crushed or powdered:		
2526.20.10	Talc	Free	kg
2526.20.90	Other	Free	kg
[25.27]			
<b>25.28</b>	<b>Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H<sub>3</sub>BO<sub>3</sub> calculated on the dry weight.</b>		
2528.10.00	Natural sodium borates and concentrates thereof (whether or not calcined)	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2528.90.00	Other	Free	kg
<b>25.29</b>	<b>Felspar; leucite; nepheline and nepheline syenite; fluorspar.</b>		
2529.10.00	Felspar	Free	kg
	Fluorspar:		
2529.21.00	Containing by weight 97% or less of calcium fluoride	Free	kg
2529.22.00	Containing by weight more than 97% of calcium fluoride	Free	kg
2529.30.00	Leucite; nepheline and nepheline syenite	Free	kg
<b>25.30</b>	<b>Mineral substances not elsewhere specified or included.</b>		
2530.10.00	Vermiculite, perlite and chlorites, unexpanded	Free	kg
2530.20.00	Kieserite, epsomite (natural magnesium sulphates)	Free	kg
2530.90.00	Other	Free	kg

**CHAPTER 26**  
**ORES, SLAG AND ASH**

**Notes.**

1. This Chapter does not cover:
  - (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
  - (b) Natural magnesium carbonate (magnesite, whether or not calcined (heading 25.19);
  - (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10)
  - (d) Basic slag of Chapter 31;
  - (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
  - (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
  - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
  
2. For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
  
3. Heading 26.20 applies only to:
  - (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals,

- excluding ash and residues from the incineration of municipal waste (heading 26.21); and
- (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

**Subheading Notes.**

1. For the purposes of subheading 2620.21.00, “leaded gasoline sludges and leaded anti-knock compound sludges” mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.00.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>26.01</b>	<b>Iron ores and concentrates, including roasted iron pyrites.</b>		
	Iron ores and concentrates, other than roasted iron pyrites:		
2601.11.00	Non-agglomerated	Free	kg
2601.12.00	Agglomerated	Free	kg
2601.20.00	Roasted iron pyrites	Free	kg
<b>2602.00.00</b>	<b>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more calculated on the dry weight.</b>	Free	kg
<b>2603.00.00</b>	<b>Copper ores and concentrates.</b>	Free	kg
<b>2604.00.00</b>	<b>Nickel ores and concentrates.</b>	Free	kg
<b>2605.00.00</b>	<b>Cobalt ores and concentrates.</b>	Free	kg
<b>26.06</b>	<b>Aluminium ores and concentrates.</b>		
2606.00.10	Calcined bauxite	Free	kg
2606.00.90	Other	Free	kg
<b>2607.00.00</b>	<b>Lead ores and concentrates.</b>	Free	kg
<b>2608.00.00</b>	<b>Zinc ores and concentrates.</b>	Free	kg
<b>2609.00.00</b>	<b>Tin ores and concentrates.</b>	Free	kg
<b>2610.00.00</b>	<b>Chromium ores and concentrates.</b>	Free	kg
<b>2611.00.00</b>	<b>Tungsten ores and concentrates.</b>	Free	kg
<b>26.12</b>	<b>Uranium or thorium ores and concentrates.</b>		
2612.10.00	Uranium ores and concentrates	Free	kg
2612.20.00	Thorium ores and concentrates	Free	kg
<b>26.13</b>	<b>Molybdenum ores and concentrates.</b>		
2613.10.00	Roasted	Free	kg
2613.90.00	Other	Free	kg
<b>2614.00.00</b>	<b>Titanium ores and concentrates.</b>	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>26.15</b> 2615.10.00 2615.90.00	<b>Niobium, tantalum, vanadium or zirconium ores and concentrates.</b> Zirconium ores and concentrates Other	Free Free	kg kg
<b>26.16</b> 2616.10.00 2616.90.00	<b>Precious metal ores and concentrates.</b> Silver ores and concentrates Other	Free Free	kg kg
<b>26.17</b> 2617.10.00 2617.90.00	<b>Other ores and concentrates.</b> Antimony ores and concentrates Other	Free Free	kg kg
<b>2618.00.00</b>	<b>Granulated slag (slag sand) from the manufacture of iron or steel.</b>	10%	kg
<b>2619.00.00</b>	<b>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.</b>	10%	kg
<b>26.20</b> 2620.11.00 2620.19.00 2620.21.00 2620.29.00 2620.30.00 2620.40.00 2620.60.00 2620.91.00 2620.99.00	<b>Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.</b> Containing mainly zinc: Hard zinc spelter Other Containing mainly lead: Leaded gasoline sludges and leaded anti-knock compound sludges Other Containing mainly copper Containing mainly aluminium Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds Other: Containing antimony, beryllium, cadmium, chromium or their mixtures Other	Free Free Free Free Free Free Free Free Free	kg kg kg kg kg kg kg kg kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>26.21</b>	<b>Other slag and ash; including seaweed ash (kelp); ash and residues from the incineration of municipal waste.</b>		
2621.10.00	Ash and residues from the incineration of municipal waste	Free	kg
2621.90.00	Other	Free	kg

## 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 2701.11.00, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purposes of subheading 2701.12.00, "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 5,833 kcal/kg.
3. For the purposes of subheadings 2707.10.00, 2707.20.00, 2707.30.00 and 2707.40.00 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 subheadings 2710.11.00, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D86 method).

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>27.01</b>	<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>		
	Coal, whether or not pulverized, but not agglomerated:		
2701.11.00	Anthracite	Free	kg
2701.12.00	Bituminous coal	Free	kg
2701.19.00	Other coal	Free	kg
2701.20.00	Briquettes, ovoids and similar solid fuels manufactured from coal	5%	kg
<b>27.02</b>	<b>Lignite, whether or not agglomerated, excluding jet.</b>		
2702.10.00	Lignite, whether or not pulverized, but not agglomerated	Free	kg
2702.20.00	Agglomerated lignite	Free	kg
<b>2703.00.00</b>	<b>Peat (including peat litter), whether or not agglomerated.</b>	Free	kg
<b>27.04</b>	<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>		
2704.00.10	Coke and semi-coke of coal	Free	kg
2704.00.20	Coke and semi-coke of lignite or of peat	Free	kg
2704.00.30	Retort carbon	Free	kg
<b>2705.00.00</b>	<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</b>	Free	kg
<b>2706.00.00</b>	<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>	Free	kg
<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>		
2707.10.00	Benzoly (benzene)	15%	kg and m <sup>3</sup>
2707.20.00	Toluol (toluene)	15%	kg and m <sup>3</sup>
2707.30.00	Xylol (xylenes)	15%	kg and m <sup>3</sup>
2707.40.00	Napthalene	15%	kg and m <sup>3</sup>

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2707.50.00	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	15%	kg and m <sup>3</sup>
2707.91.00	Other: Creosote oils	15%	kg and m <sup>3</sup>
2707.99.00	Other:		
2707.99.10	Gasoline blending preparations	15%	kg and m <sup>3</sup>
2707.99.90	Other	15%	kg and m <sup>3</sup>
<b>27.08</b>	<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>		
2708.10.00	Pitch	15%	kg
2708.20.00	Pitch coke	Free	kg
<b>27.09</b>	<b>Petroleum oils and oils obtained from bituminous minerals, crude.</b>		
2709.00.10	Imported under the processing agreement	Free	kg and m <sup>3</sup>
2709.00.90	Other	Free	kg and m <sup>3</sup>
<b>27.10</b>	<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 waste oils:		
2710.11.00	Light oils and preparations:		
2710.11.10	Aviation Spirit of 100 octane and over	Free	kg and m <sup>3</sup>
2710.11.20	Aviation Spirit under 100 octane	Free	kg and m <sup>3</sup>
2710.11.30	Motor Spirit (gasoline)	20%	kg and m <sup>3</sup>
2710.11.40	Spirit type (gasoline type) jet fuel	Free	kg and m <sup>3</sup>
2710.11.90	Other	Free	kg and m <sup>3</sup>
2710.19.00	Other:		
2710.19.10	Kerosene type jet fuel	Free	kg and m <sup>3</sup>
2710.19.20	Illuminating kerosene	Free	kg and m <sup>3</sup>
2710.19.30	Vapourising oil or white spirit	20%	kg and m <sup>3</sup>

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2710.19.40	Diesel oil	20%	kg and m <sup>3</sup>
2710.19.50	Gas oils (other than diesel oil)	20%	kg and m <sup>3</sup>
2710.19.60	Bunker 'C' grade fuel oil	10%	kg and m <sup>3</sup>
2710.19.70	Partly refined petroleum, including topped crudes	Free	kg and m <sup>3</sup>
2710.19.80	Lubricating oil base stocks, lubricating oils greases:		
2710.19.81	Lubricating oil base stock (Paraffinic type)	15%	kg and litre
2710.19.82	Other lubricating oil base stock	15%	kg and litre
2710.19.83	Lubricating oils	25%	kg and litre
2710.19.84	Lubricating greases	25%	kg
2710.19.85	Hydraulic brake fluids and other prepared liquids for hydraulic transmission	15%	kg
2710.19.86	Transformer oil	5%	kg
2710.19.87	Circuit breaker oil	5%	kg
2710.19.88	Cleansing, cutting and mould release oils	5%	kg
2710.19.89	Other	5%	kg
2710.19.90	Other	5%	kg
2710.90.00	Waste oils:		
2710.91.00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	kg
2710.99.00	Other	5%	kg
<b>27.11</b>	<b>Petroleum gases and other gaseous hydrocarbons.</b>		
	Liquefied:		
2711.11.00	Natural gas	Free	kg
2711.12.00	Propane	Free	kg
2711.13.00	Butanes	Free	kg
2711.14.00	Ethylene, propylene, butylenes and butadiene	5%	kg
2711.19.00	Other	5%	kg
	In gaseous state:		
2711.21.00	Natural gas	Free	kg
2711.29.00	Other	Free	kg
<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>		
2712.10.00	Petroleum jelly	25%	kg
2712.20.00	Paraffin wax containing by weight less than 0.75% of oil	5%	kg
2712.90.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>27.13</b>  2713.11.00 2713.12.00 2713.20.00 2713.90.00	<b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</b> Petroleum coke: Not calcined Calcined Petroleum bitumen Other residues of petroleum oils or of oils obtained from bituminous mineral	  5% 5% 10% 10%	  kg kg kg kg
<b>27.14</b>  2714.10.00 2714.90.00 2714.90.10 2714.90.20 2714.90.30 2714.90.90	<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</b> Bituminous or oil shale and tar sands Other: Natural bitumen Natural asphalt Asphaltites and asphaltic rocks Other	  10%  10% 10% 10% 10%	  kg  kg kg kg kg
<b>27.15</b>  2715.00.10 2715.00.90	<b>Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tarpitch (for example, bituminous mastics, cut-backs).</b> Cut-backs Other	  10% 10%	  kg kg
<b>2716.00.00</b>	<b>Electrical energy.</b>	Free	kw h