## Chapter 27 Mineral Fuels, Mineral Oils and Products of Their Distillation; Bituminous Substances; Mineral Waxes

| Commodity code | Duty expression | Notes | Description |
| --- | --- | --- | --- |
| **2701** |  |  | **Coal; briquettes, ovoids and similar solid fuels manufactured from coal** |
|  |  |  | **- Coal, whether or not pulverised, but not agglomerated** |
| **2701 11** | 0.0% |  | - - Anthracite |
| **2701 12** |  |  | - - Bituminous coal |
| **2701 12 10** | 0.0% |  | - - - Coking coal |
| **2701 12 90** | 0.0% |  | - - - Other |
| **2701 19** | 0.0% |  | - - Other coal |
| **2701 20** | 0.0% |  | **- Briquettes, ovoids and similar solid fuels manufactured from coal** |
| **2702** |  |  | **Lignite, whether or not agglomerated, excluding jet** |
| **2702 10** | 0.0% |  | **- Lignite, whether or not pulverised, but not agglomerated** |
| **2702 20** | 0.0% |  | **- Agglomerated lignite** |
| **2703** | 0.0% |  | **Peat (including peat litter), whether or not agglomerated** |
| **2704** |  |  | **Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon** |
| **2704 00 10** | 0.0% |  | **- Coke and semi-coke of coal** |
| **2704 00 30** | 0.0% |  | **- Coke and semi-coke of lignite** |
| **2704 00 90** | 0.0% |  | **- Other** |
| **2705** | 0.0% |  | **Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons** |
| **2706** | 0.0% |  | **Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars** |
| **2707** |  |  | **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 10 00 10** | 0.0% |  | - - For use as a power or heating fuel |
| **2707 10 00 90** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For other purposes |
| **2707 20** |  |  | **- Toluol (toluene)** |
| **2707 20 00 10** | 0.0% |  | - - For use as a power or heating fuel |
| **2707 20 00 90** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For other purposes |
| **2707 30** |  |  | **- Xylol (xylenes)** |
| **2707 30 00 10** | 0.0% |  | - - For use as a power or heating fuel |
| **2707 30 00 90** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For other purposes |
| **2707 40** | 0.0% |  | **- Naphthalene** |
| **2707 50** | 0.0% |  | **- 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)** |
| **2707 50 00 80** | 0.0% |  | - - - For use as power or heating fuels |
| **2707 50 00 89** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For other purposes |
|  |  |  | **- Other** |
| **2707 91** | 0.0% |  | - - Creosote oils |
| **2707 99** |  |  | - - Other |
|  |  |  | - - - Crude oils |
| **2707 99 11** | 0.0% |  | - - - - Crude light oils of which 90% or more by volume distils at temperatures of up to 200 °C |
| **2707 99 19** | 0.0% |  | - - - - Other |
| **2707 99 20** | 0.0% |  | - - - Sulphuretted toppings; anthracene |
| **2707 99 50** | 0.0% |  | - - - Basic products |
| **2707 99 80** | 0.0% |  | - - - Phenols |
|  |  |  | - - - Other |
| **2707 99 91** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - For the manufacture of the products of heading 2803 |
| **2707 99 99** | 0.0% |  | - - - - Other |
| **2708** |  |  | **Pitch and pitch coke, obtained from coal tar or from other mineral tars** |
| **2708 10** | 0.0% |  | **- Pitch** |
| **2708 20** | 0.0% |  | **- Pitch coke** |
| **2709** |  |  | **Petroleum oils and oils obtained from bituminous minerals, crude** |
| **2709 00 10** | 0.0% |  | **- Natural gas condensates** |
| **2709 00 90** | 0.0% |  | **- Other** |
| **2710** |  |  | **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 11** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For undergoing a specific process |
| **2710 12 15** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 12 11 |
|  |  |  | - - - For other purposes |
|  |  |  | - - - - Special spirits |
| **2710 12 21** |  |  | - - - - - White spirit |
|  |  |  | - - - - - - Blends with gasoline with an ethyl alcohol content of more than 10% (v/v) |
| **2710 12 21 11** | 4.7% |  | - - - - - - - For use as fuel |
| **2710 12 21 19** | 0.0% |  | - - - - - - - For other uses |
| **2710 12 21 90** | 0.0% |  | - - - - - - Other |
| **2710 12 25** |  |  | - - - - - Other |
|  |  |  | - - - - - - Blends with gasoline with an ethyl alcohol content of more than 10% (v/v) |
| **2710 12 25 92** | 4.7% |  | - - - - - - - For use as fuel |
| **2710 12 25 98** | 0.0% |  | - - - - - - - For other uses |
| **2710 12 25 99** | 0.0% |  | - - - - - - Other |
|  |  |  | - - - - Other |
|  |  |  | - - - - - Motor spirit |
| **2710 12 31** |  |  | - - - - - - Aviation spirit |
|  |  |  | - - - - - - - Blends with gasoline with an ethyl alcohol content of more than 10% (v/v) |
| **2710 12 31 11** | 4.7% |  | - - - - - - - - For use as fuel |
| **2710 12 31 19** | 0.0% |  | - - - - - - - - For other uses |
| **2710 12 31 90** | 0.0% |  | - - - - - - - Other |
|  |  |  | - - - - - - Other, with a lead content |
|  |  |  | - - - - - - - Not exceeding 0.013 g per litre |
| **2710 12 41** |  |  | - - - - - - - - With an octane number (RON) of less than 95 |
|  |  |  | - - - - - - - - - Blends with gasoline with an ethyl alcohol content of more than 10% (v/v) |
| **2710 12 41 11** | 4.7% |  | - - - - - - - - - - For use as fuel |
| **2710 12 41 19** | 0.0% |  | - - - - - - - - - - For other uses |
| **2710 12 41 90** | 0.0% |  | - - - - - - - - - Other |
| **2710 12 45** |  |  | - - - - - - - - With an octane number (RON) of 95 or more but less than 98 |
|  |  |  | - - - - - - - - - Blends with gasoline with an ethyl alcohol content of more than 10% (v/v) |
| **2710 12 45 11** | 4.7% |  | - - - - - - - - - - For use as fuel |
| **2710 12 45 19** | 0.0% |  | - - - - - - - - - - For other uses |
| **2710 12 45 90** | 0.0% |  | - - - - - - - - - Other |
| **2710 12 49** |  |  | - - - - - - - - With an octane number (RON) of 98 or more |
|  |  |  | - - - - - - - - - Blends with gasoline with an ethyl alcohol content of more than 10% (v/v) |
| **2710 12 49 11** | 4.7% |  | - - - - - - - - - - For use as fuel |
| **2710 12 49 19** | 0.0% |  | - - - - - - - - - - For other uses |
| **2710 12 49 90** | 0.0% |  | - - - - - - - - - Other |
| **2710 12 50** |  |  | - - - - - - - Exceeding 0.013 g per litre |
|  |  |  | - - - - - - - - Blends with gasoline with an ethyl alcohol content of more than 10% (v/v) |
| **2710 12 50 11** | 4.7% |  | - - - - - - - - - For use as fuel |
| **2710 12 50 19** | 0.0% |  | - - - - - - - - - For other uses |
| **2710 12 50 90** | 0.0% |  | - - - - - - - - Other |
| **2710 12 70** |  |  | - - - - - Spirit type jet fuel |
|  |  |  | - - - - - - Blends with gasoline with an ethyl alcohol content of more than 10% (v/v) |
| **2710 12 70 11** | 4.7% |  | - - - - - - - For use as fuel |
| **2710 12 70 19** | 0.0% |  | - - - - - - - For other uses |
| **2710 12 70 90** | 0.0% |  | - - - - - - Other |
| **2710 12 90** |  |  | - - - - - Other light oils |
|  |  |  | - - - - - - Blends with gasoline with an ethyl alcohol content of more than 10% (v/v) |
| **2710 12 90 11** | 4.7% |  | - - - - - - - For use as fuel |
| **2710 12 90 19** | 0.0% |  | - - - - - - - For other uses |
| **2710 12 90 90** | 0.0% |  | - - - - - - Other |
| **2710 19** |  |  | - - Other |
|  |  |  | - - - Medium oils |
| **2710 19 11** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - For undergoing a specific process |
| **2710 19 15** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 11 |
|  |  |  | - - - - For other purposes |
|  |  |  | - - - - - Kerosene |
| **2710 19 21** | 0.0% |  | - - - - - - Jet fuel |
| **2710 19 25** | 0.0% |  | - - - - - - Other |
| **2710 19 29** | 0.0% |  | - - - - - Other |
|  |  |  | - - - Heavy oils |
|  |  |  | - - - - Gas oils |
| **2710 19 31** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - - For undergoing a specific process |
| **2710 19 35** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 31 |
|  |  |  | - - - - - For other purposes |
| **2710 19 43** | 0.0% |  | - - - - - - With a sulphur content not exceeding 0.001% by weight |
| **2710 19 46** | 0.0% |  | - - - - - - With a sulphur content exceeding 0.001% by weight but not exceeding 0.002% by weight |
| **2710 19 47** | 0.0% |  | - - - - - - With a sulphur content exceeding 0.002% by weight but not exceeding 0.1% by weight |
| **2710 19 48** | 0.0% |  | - - - - - - With a sulphur content exceeding 0.1% by weight |
|  |  |  | - - - - Fuel oils |
| **2710 19 51** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - - For undergoing a specific process |
| **2710 19 55** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 51 |
|  |  |  | - - - - - For other purposes |
| **2710 19 62** | 0.0% |  | - - - - - - With a sulphur content not exceeding 0.1% by weight |
| **2710 19 64** | 0.0% |  | - - - - - - With a sulphur content exceeding 0.1% by weight but not exceeding 1% by weight |
| **2710 19 68** | 0.0% |  | - - - - - - With a sulphur content exceeding 1% by weight |
|  |  |  | - - - - Lubricating oils; other oils |
| **2710 19 71** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - - For undergoing a specific process |
| **2710 19 75** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 71 |
|  |  |  | - - - - - For other purposes |
| **2710 19 81** | 0.0% |  | - - - - - - Motor oils, compressor lube oils, turbine lube oils |
| **2710 19 83** | 0.0% |  | - - - - - - Hydraulic oils |
| **2710 19 85** | 0.0% |  | - - - - - - White oils, liquid paraffin |
| **2710 19 87** | 0.0% |  | - - - - - - Gear oils and reductor oils |
| **2710 19 91** | 0.0% |  | - - - - - - Metal-working compounds, mould-release oils, anti-corrosion oils |
| **2710 19 93** | 0.0% |  | - - - - - - Electrical insulating oils |
| **2710 19 99** | 0.0% |  | - - - - - - Other lubricating oils and other oils |
| **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** |
|  |  |  | - - Gas oils |
| **2710 20 11** | 0.0% |  | - - - With a sulphur content not exceeding 0.001% by weight |
| **2710 20 15** | 0.0% |  | - - - With a sulphur content exceeding 0.001% by weight but not exceeding 0.002% by weight |
| **2710 20 17** | 0.0% |  | - - - With a sulphur content exceeding 0.002% by weight but not exceeding 0.1% by weight |
| **2710 20 19** | 0.0% |  | - - - With a sulphur content exceeding 0.1% by weight |
|  |  |  | - - Fuel oils |
| **2710 20 31** | 0.0% |  | - - - With a sulphur content not exceeding 0.1% by weight |
| **2710 20 35** | 0.0% |  | - - - With a sulphur content exceeding 0.1% by weight but not exceeding 1% by weight |
| **2710 20 39** | 0.0% |  | - - - With a sulphur content exceeding 1% by weight |
| **2710 20 90** | 0.0% |  | - - Other oils |
|  |  |  | **- Waste oils** |
| **2710 91** | 0.0% |  | - - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) |
| **2710 99** |  |  | - - Other |
| **2710 99 00 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For undergoing a specific process |
| **2710 99 00 90** | 0.0% |  | - - - Other |
| **2711** |  |  | **Petroleum gases and other gaseous hydrocarbons** |
|  |  |  | **- Liquefied** |
| **2711 11** | 0.0% |  | - - Natural gas |
| **2711 12** |  |  | - - Propane |
|  |  |  | - - - Propane of a purity of not less than 99% |
| **2711 12 11** | 0.0% |  | - - - - For use as a power or heating fuel |
| **2711 12 19** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - For other purposes |
|  |  |  | - - - Other |
| **2711 12 91** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - For undergoing a specific process |
| **2711 12 93** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 12 91 |
|  |  |  | - - - - For other purposes |
| **2711 12 94** | 0.0% |  | - - - - - Of a purity exceeding 90% but of less than 99% |
| **2711 12 97** | 0.0% |  | - - - - - Other |
| **2711 13** |  |  | - - Butanes |
| **2711 13 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For undergoing a specific process |
| **2711 13 30** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 13 10 |
|  |  |  | - - - For other purposes |
| **2711 13 91** | 0.0% |  | - - - - Of a purity exceeding 90% but of less than 95% |
| **2711 13 97** | 0.0% |  | - - - - Other |
| **2711 14** | 0.0% |  | - - Ethylene, propylene, butylene and butadiene |
| **2711 19** | 0.0% |  | - - Other |
|  |  |  | **- In gaseous state** |
| **2711 21** | 0.0% |  | - - Natural gas |
| **2711 29** | 0.0% |  | - - Other |
| **2712** |  |  | **Petroleum jelly; paraffin wax, microcrystalline 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** |
| **2712 10 10** | 0.0% |  | - - Crude |
| **2712 10 90** | 0.0% |  | - - Other |
| **2712 20** |  |  | **- Paraffin wax containing by weight less than 0.75% of oil** |
| **2712 20 10** | 0.0% |  | - - Synthetic paraffin wax of a molecular weight of 460 or more but not exceeding 1 560 |
| **2712 20 90** | 0.0% |  | - - Other |
| **2712 90** |  |  | **- Other** |
|  |  |  | - - Ozokerite, lignite wax or peat wax (natural products) |
| **2712 90 11** | 0.0% |  | - - - Crude |
| **2712 90 19** | 0.0% |  | - - - Other |
|  |  |  | - - Other |
|  |  |  | - - - Crude |
| **2712 90 31** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - For undergoing a specific process |
| **2712 90 33** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2712 90 31 |
| **2712 90 39** | 0.0% |  | - - - - For other purposes |
|  |  |  | - - - Other |
| **2712 90 91** | 0.0% |  | - - - - Blend of 1-alkenes containing by weight 80% or more of 1-alkenes of a chain-length of 24 carbon atoms or more but not exceeding 28 carbon atoms |
| **2712 90 99** | 0.0% |  | - - - - Other |
| **2713** |  |  | **Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals** |
|  |  |  | **- Petroleum coke** |
| **2713 11** | 0.0% |  | - - Not calcined |
| **2713 12** | 0.0% |  | - - Calcined |
| **2713 20** | 0.0% |  | **- Petroleum bitumen** |
| **2713 90** |  |  | **- Other residues of petroleum oils or of oils obtained from bituminous minerals** |
| **2713 90 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For the manufacture of the products of heading 2803 |
| **2713 90 90** | 0.0% |  | - - Other |
| **2714** |  |  | **Bitumen and asphalt, natural; bituminous or oil-shale and tar sands; asphaltites and asphaltic rocks** |
| **2714 10** | 0.0% |  | **- Bituminous or oil-shale and tar sands** |
| **2714 90** | 0.0% |  | **- Other** |
| **2715** | 0.0% |  | **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)** |
| **2716** | 0.0% |  | **Electrical energy** |