**SECTION V**

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

### Chapter Notes

1. This chapter does not cover:

1. separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 2711;
2. medicaments of heading 3003 or 3004; or
3. 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 1,013 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:

1. such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
2. 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
3. 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 270111, '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 colorific 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, 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 (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 or vegetables fats and oils whether or not used.

### Additional Chapter Notes

1. For the purposes of subheading 2707 99 80 the term phenols applies to products which contain more than 50% by weight of phenols.

2. For the purposes of heading 2710:

1. 'special spirits' (subheadings 2710 12 21 and 2710 12 25) means light oils as defined in subheading note 4 to this chapter, not containing any anti-knock preparations, and with a difference of not more than 60°C between the temperatures at which 5% and 90% by volume (including losses) distil;
2. 'white spirit' (subheading 2710 12 21) means special spirits as defined in paragraph (a) above with a flash-point higher than 21°C by the EN ISO 13736 method
3. 'medium oils' (subheadings 2710 19 11 to 2710 19 29) means oils and preparations of which less than 90% by volume (including losses) distils at 210°C and 65% or more by volume (including losses) distils at 250°C (ISO 3405 method equivalent to the ASTM D 86 method);
4. 'heavy oils' (subheadings 2710 19 31 to 2710 19 99 and 2710 2011 to 2710 2090) means oils and preparations of which less than 65% by volume (including losses) distils at 250°C by the ISO 3405 method (equivalent to the ASTM D 86 method) or of which the distillation percentage at 250°C cannot be determined by that method;
5. 'gas oils' (subheadings 2710 19 31 to 2710 19 48 and 2710 2011 to 2710 2019) mean heavy oils as defined in paragraph (d) above of which 85% or more by volume (including losses) distils at 350°C (ISO 3405 method (equivalent to the ASTM D 86 method);
6. 'fuel oils' (subheadings 2710 19 51 to 2710 19 68 and 2710 2031 to 2710 2039) mean heavy oils as defined in paragraph (d) above (other than gas oils as defined in paragraph (e) above) which, for a corresponding diluted colour C, have a viscosity V:

- not exceeding that shown in line I of the following table when the sulphated ashes content is less than 1% by the ISO 3987 method and the saponification index is less than 4 by the ISO 6293-1 or 6293-2 method,

- exceeding that shown in line II when the pour point is not less than 10°C by the ISO 3016 method, (except where the product contains one or more bio-components, in which case the requirement in this indent for the saponification number to be less than 4 does not apply).

- exceeding that shown in line I but not exceeding that shown in line II when 25% or more by volume distils at 300°C by the ISO 3405 method (equivalent to the ASTM D 86 method) or, if less than 25% by volume distils at 300°C, when the pour point is higher than 10°C below zero by the ISO 3016 method. These provisions apply only to oils having a diluted colour C of less than 2.

Diluted colour C/Viscosity V concordance table

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Colour C** |  | **0** | **0.5** | **1** | **1.5** | **2** | **2.5** | **3** | **3.5** | **4** | **4.5** | **5** | **5.5** | **6** | **6.5** | **7** | **7.5 and above** |
| Viscosity V | I | 4 | 4 | 4 | 5.4 | 9 | 15.1 | 25.3 | 42.4 | 71.1 | 119 | 200 | 335 | 562 | 943 | 1.58 | 2.65 |
|
|  | II | 7 | 7 | 7 | 7 | 9 | 15.1 | 25.3 | 42.4 | 71.1 | 119 | 200 | 335 | 562 | 943 | 1.58 | 2.65 |

The term 'viscosity V' means the 'kinematic viscosity' at 50°C expressed in 10-6 m2 s-1 by the EN ISO 3104 method.

The term ‘diluted colour C’ means the colour of a product, as determined by the ISO 2049 method (equivalent to the ASTM D 1 500 method), after one part of the product has been made up to 100 parts by volume with xylene, toluene or another suitable solvent. The colour must be determined immediately after dilution.

The term “bio-components” means animal or vegetable fats, animal or vegetable oils, or mono-alkyl esters of fatty acids (FAMAE).

Subheading 2710 19 51 to 2710 19 68 and 2710 2031 to 2710 2039 cover only fuel oils of natural colour.

These subheadings do not cover heavy oils defined in paragraph (d) above for which it is not possible to determine:

- the distillation percentage at 250°C by the EN ISO 3104 method (zero shall be deemed to be a percentage);

- the kinematic viscosity at 50°C by the EN ISO 3104 method;

- or the diluted colour C by the ASTM D 1500 method.

Such products fall in subheadings 2710 19 71 to 2710 19 99.

1. 'containing biodiesel' means that the products of subheading 2710 20 have a minimum content of biodiesel, i.e. mono-alkyl esters of fatty acids (FAMAE) of a kind used as a fuel, of 0.5% by volume (determination by the EN 14078 method).

3. For the purposes of heading 2712 the expression 'crude petroleum jelly' (subheading 2712 10 10) is to be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D 1500 method.

4. For the purposes of subheadings 2712 90 31 to 2712 90 39, the term 'crude' is to be taken to apply to products:

1. with an oil content of 3.5 or higher by the ISO 2908 method, if their viscosity at 100°C is lower than 9x10-6 m2 s-1 by the EN ISO 3104 method; or
2. of a natural colour higher than 3 by the ASTM D 1500 method, if their viscosity at 100°C is 9x10-6 m2 s-1 or higher by the EN ISO 3104 method.

5. For the purposes of headings 2710, 2711 and 2712, the term 'specific process' is to be taken to apply to the following operations:

1. vacuum distillation;
2. redistillation by a very thorough fractionation process;
3. cracking;
4. reforming;
5. extraction by means of selective solvents;
6. the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
7. polymerisation;
8. alkylation;

ij. isomerisation;

k. (in respect of products of subheadings 2710 19 31 to 2710 19 99 only) desulphurisation with hydrogen resulting in a reduction of at least 85% of the sulphur content of the products processed (EN ISO 20846, EN ISO 20884, or EN ISO 14596 or EN ISO 24260, EN ISO 20847 and EN ISO 8754 method);

1. (in respect of products of heading 2710 only) deparaffing by a process other than filtering;
2. (in respect of products of subheadings 2710 19 31 to 2710 19 99 only) treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250°C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of subheadings 2710 19 71 to 2710 19 99 (eg hydrofinishing or decolourisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
3. (in respect of products of subheadings 2710 19 51 to 2710 19 68 only) atmospheric distillation, on condition that less than 30% of these products distils, by volume, including losses, at 300°C by the ISO 3405 method (equivalent to the ASTM D 86 method).;
4. (in respect of products of subheadings 2710 19 71 to 2710 19 99 only) treatment by means of a high-frequency electrical brush-discharge;

solely for products under subheading 2712 9031: de-oiling by fractional crystallisation.