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

### Chapter Notes

1. This chapter does not cover:

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

* such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
* 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
* 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 210C (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 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:

* '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;
* '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
* '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);
* '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;
* '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);
* '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,

- 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.

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.

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.

* '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:

* 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

* 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:

* vacuum distillation;
* redistillation by a very thorough fractionation process;
* cracking;
* reforming;
* extraction by means of selective solvents;
* 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;
* polymerisation;
* alkylation;
* (ij) isomerisation;
* (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);
* (in respect of products of heading 2710 only) deparaffing by a process other than filtering;
* (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;
* (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). If 30% or more by volume, including losses, of such products distils at 300 C by the ISO 3405 method (equivalent to the ASTM D 86 method), the quantities of products which may be obtained during the atmospheric distillation and which fall in subheadings 2710 12 11 to 2710 12 90 or 2710 19 11 to 2710 19 29 shall be dutiable at the same rates as those provided for under subheadings 2710 19 62 to 2710 19 68 according to the kind and value of the products used and on the net weight of the products obtained. This rule shall not apply to products so obtained which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or chemical transformation by a process not being a specific process;
* (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.

Should any preparatory treatment prior to the above treatments be necessary by reason of technical requirements, the customs exemption is to apply only to the quantities of the products intended for and actually subjected to such of the above treatments; any waste products arising during preparatory treatment are also to be exempt from customs duty.

6. The quantities of products which may be obtained during chemical transformation, or during preparatory treatment which may be necessary by reason of technical requirements, and which fall in headings or subheadings 2707 10 10, 2707 20 10, 2707 30 10, 2707 50 10, 2710, 2711, 2712 10, 2712 20, 2712 90 31 to 2712 90 99 and 2713 90, are to be dutiable at the same rates as those provided for in respect of products 'for other purposes', according to the kind and value of the products used and on the net weight of the products obtained. This rule shall not apply to such products of headings 2710 to 2712 which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or further chemical transformation.

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Unless otherwise stated the term 'method' means the latest version of the determination methods laid down by the Comit Europen de Normlisation (CEN), the International Standardisation Organisation (ISO) or the American Society for Testing and Materials (ASTM).

(1) This does not apply to Fuel oils, of subheadings, 2710 20 31 to 2710 20 39, which contain fatty-acid methylesters (FAME) and which have a saponification index exceeding 4.

| Classification | Description |
| --- | --- |
| **2701** | **Coal; briquettes, ovoids and similar solid fuels manufactured from coal** |
|  | - Coal, whether or not pulverised, but not agglomerated |
| **2701 11 00** | - - Anthracite |
| **2701 12** | - - Bituminous coal |
| **2701 12 10** | - - - Coking coal |
| **2701 12 90** | - - - Other |
| **2701 19 00** | - - Other coal |
| **2701 20 00** | - Briquettes, ovoids and similar solid fuels manufactured from coal |
| **2702** | **Lignite, whether or not agglomerated, excluding jet** |
| **2702 10 00** | - Lignite, whether or not pulverised, but not agglomerated |
| **2702 20 00** | - Agglomerated lignite |
| **2703 00 00** | **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** | - Coke and semi-coke of coal |
| **2704 00 30** | - Coke and semi-coke of lignite |
| **2704 00 90** | - Other |
| **2705 00 00** | **Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons** |
| **2706 00 00** | **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** | - - For use as a power or heating fuel |
| **2707 10 00 90** | - - For other purposes |
| **2707 20** | - Toluol (toluene) |
| **2707 20 00 10** | - - For use as a power or heating fuel |
| **2707 20 00 90** | - - For other purposes |
| **2707 30** | - Xylol (xylenes) |
| **2707 30 00 10** | - - For use as a power or heating fuel |
| **2707 30 00 90** | - - For other purposes |
| **2707 40 00** | - Naphthalene |
| **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 D 86 method) |
| **2707 50 00 20** | - - Mixture of xylenol-isomers and ethyl phenol-isomers, with a total xylenol content by weight of 62 % or more but less than 95 % |
|  | - - Other |
| **2707 50 00 80** | - - - For use as power or heating fuels |
| **2707 50 00 89** | - - - For other purposes |
|  | - Other |
| **2707 91 00** | - - Creosote oils |
| **2707 99** | - - Other |
|  | - - - Crude oils |
| **2707 99 11** | - - - - Crude light oils of which 90 % or more by volume distils at temperatures of up to 200 °C |
| **2707 99 19** | - - - - Other |
| **2707 99 20** | - - - Sulphuretted toppings; anthracene |
| **2707 99 50** | - - - Basic products |
| **2707 99 80** | - - - Phenols |
| **2707 99 80 10** | - - - - Mixture of xylenol-isomers and ethyl phenol-isomers, with a total xylenol content by weight of 62 % or more but less than 95 % |
| **2707 99 80 90** | - - - - Other |
|  | - - - Other |
| **2707 99 91** | - - - - For the manufacture of the products of heading 2803 |
| **2707 99 99** | - - - - Other |
| **2707 99 99 10** | - - - - - Heavy and medium oils, whose aromatic content exceeds their non-aromatic content, for use as refinery feedstock to undergo one of the specific processes described in Additional note 5 to Chapter 27 |
| **2707 99 99 90** | - - - - - Other |
| **2708** | **Pitch and pitch coke, obtained from coal tar or from other mineral tars** |
| **2708 10 00** | - Pitch |
| **2708 20 00** | - Pitch coke |
| **2709** | **Petroleum oils and oils obtained from bituminous minerals, crude** |
| **2709 00 10** | - Natural gas condensates |
| **2709 00 90** | - 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** | - - - For undergoing a specific process |
| **2710 12 15** | - - - 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** | - - - - - - - For use as fuel |
| **2710 12 21 19** | - - - - - - - For other uses |
| **2710 12 21 90** | - - - - - - Other |
| **2710 12 25** | - - - - - Other |
|  | - - - - - - Blends with gasoline with an ethyl alcohol content of more than 10 % (v/v) |
| **2710 12 25 92** | - - - - - - - For use as fuel |
| **2710 12 25 98** | - - - - - - - For other uses |
| **2710 12 25 99** | - - - - - - 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** | - - - - - - - - For use as fuel |
| **2710 12 31 19** | - - - - - - - - For other uses |
| **2710 12 31 90** | - - - - - - - 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** | - - - - - - - - - - For use as fuel |
| **2710 12 41 19** | - - - - - - - - - - For other uses |
| **2710 12 41 90** | - - - - - - - - - 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** | - - - - - - - - - - For use as fuel |
| **2710 12 45 19** | - - - - - - - - - - For other uses |
| **2710 12 45 90** | - - - - - - - - - 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** | - - - - - - - - - - For use as fuel |
| **2710 12 49 19** | - - - - - - - - - - For other uses |
| **2710 12 49 90** | - - - - - - - - - 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** | - - - - - - - - - For use as fuel |
| **2710 12 50 19** | - - - - - - - - - For other uses |
|  | - - - - - - - Exceeding 0,013 g per litre |
| **2710 12 51** | - - - - - - - - With an octane number (RON) of less than 98 |
|  | - - - - - - - - - Blends with gasoline with an ethyl alcohol content of more than 10 % (v/v) |
| **2710 12 51 11** | - - - - - - - - - - For use as fuel |
| **2710 12 51 19** | - - - - - - - - - - For other uses |
| **2710 12 51 90** | - - - - - - - - - Other |
| **2710 12 59** | - - - - - - - - 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 59 11** | - - - - - - - - - - For use as fuel |
| **2710 12 59 19** | - - - - - - - - - - For other uses |
| **2710 12 59 90** | - - - - - - - - - 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** | - - - - - - - For use as fuel |
| **2710 12 70 19** | - - - - - - - For other uses |
| **2710 12 70 90** | - - - - - - 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** | - - - - - - - For use as fuel |
| **2710 12 90 19** | - - - - - - - For other uses |
| **2710 12 90 90** | - - - - - - Other |
| **2710 19** | - - Other |
|  | - - - Medium oils |
| **2710 19 11** | - - - - For undergoing a specific process |
| **2710 19 15** | - - - - 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** | - - - - - - Jet fuel |
| **2710 19 25** | - - - - - - Other |
| **2710 19 29** | - - - - - Other |
|  | - - - Heavy oils |
|  | - - - - Gas oils |
| **2710 19 31** | - - - - - For undergoing a specific process |
| **2710 19 35** | - - - - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 31 |
|  | - - - - - For other purposes |
| **2710 19 43** | - - - - - - With a sulphur content not exceeding 0,001 % by weight |
|  | - - - - - - - Paraffinic gasoil obtained from synthesis and/or hydro-treatment, of non-fossil origin, in pure form; blends containing by weight more than 20 % of paraffinic gasoil obtained from synthesis and/or hydro-treatment, of non-fossil origin |
| **2710 19 43 21** | - - - - - - - - Consigned from Canada |
| **2710 19 43 29** | - - - - - - - - Other |
| **2710 19 43 30** | - - - - - - - Blends containing by weight 20 % or less of paraffinic gasoil obtained from synthesis and/or hydro-treatment, of non-fossil origin |
| **2710 19 43 90** | - - - - - - - Other |
| **2710 19 46** | - - - - - - With a sulphur content exceeding 0,001 % by weight but not exceeding 0,002 % by weight |
|  | - - - - - - - Paraffinic gasoil obtained from synthesis and/or hydro-treatment, of non-fossil origin, in pure form; blends containing by weight more than 20 % of paraffinic gasoil obtained from synthesis and/or hydro-treatment, of non-fossil origin |
| **2710 19 46 21** | - - - - - - - - Consigned from Canada |
| **2710 19 46 29** | - - - - - - - - Other |
| **2710 19 46 30** | - - - - - - - Blends containing by weight 20 % or less of paraffinic gasoil obtained from synthesis and/or hydro-treatment, of non-fossil origin |
| **2710 19 46 90** | - - - - - - - Other |
| **2710 19 47** | - - - - - - With a sulphur content exceeding 0,002 % by weight but not exceeding 0,1 % by weight |
|  | - - - - - - - Paraffinic gasoil obtained from synthesis and/or hydro-treatment, of non-fossil origin, in pure form; blends containing by weight more than 20% of paraffinic gasoil obtained from synthesis and/or hydro-treatment, of non-fossil origin |
| **2710 19 47 21** | - - - - - - - - Consigned from Canada |
| **2710 19 47 29** | - - - - - - - - Other |
| **2710 19 47 30** | - - - - - - - Blends containing by weight 20 % or less of paraffinic gasoil obtained from synthesis and/or hydro-treatment, of non-fossil origin |
| **2710 19 47 90** | - - - - - - - Other |
| **2710 19 48** | - - - - - - With a sulphur content exceeding 0,1 % by weight |
| **2710 19 48 10** | - - - - - - - With a sulphur content not exceeding 0,2 % by weight |
| **2710 19 48 90** | - - - - - - - Other |
|  | - - - - Fuel oils |
| **2710 19 51** | - - - - - For undergoing a specific process |
| **2710 19 55** | - - - - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 51 |
|  | - - - - - For other purposes |
| **2710 19 62** | - - - - - - With a sulphur content not exceeding 0,1 % by weight |
| **2710 19 64** | - - - - - - With a sulphur content exceeding 0,1 % by weight but not exceeding 1 % by weight |
| **2710 19 68** | - - - - - - With a sulphur content exceeding 1 % by weight |
|  | - - - - Lubricating oils; other oils |
| **2710 19 71** | - - - - - For undergoing a specific process |
| **2710 19 75** | - - - - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 71 |
|  | - - - - - For other purposes |
| **2710 19 81** | - - - - - - Motor oils, compressor lube oils, turbine lube oils |
| **2710 19 81 10** | - - - - - - - Catalytically hydroisomerized and dewaxed base oil of hydrogenated, highly isoparaffinic hydrocarbons, containing: - 90 % or more by weight of saturates, and - not more than 0,03 % by weight of sulphur, with a viscosity index of 80 or more |
| **2710 19 81 90** | - - - - - - - Other |
| **2710 19 83** | - - - - - - Hydraulic oils |
| **2710 19 85** | - - - - - - White oils, liquid paraffin |
| **2710 19 87** | - - - - - - Gear oils and reductor oils |
| **2710 19 91** | - - - - - - Metal-working compounds, mould-release oils, anti-corrosion oils |
| **2710 19 93** | - - - - - - Electrical insulating oils |
| **2710 19 99** | - - - - - - Other lubricating oils and other oils |
| **2710 19 99 20** | - - - - - - - Catalytic de-waxed base oil, synthesised from gaseous hydrocarbons, followed by a heavy paraffin conversion process (HPC), containing: - not more than 1 mg/kg of sulphur - more than 99 % by weight of saturated hydrocarbons - more than 75 % by weight of n- and iso-paraffinic hydrocarbons with a carbon chain length of 18 or more but not more than 50; and - a kinematic viscosity at 40 °C of more than 6,5 mm$2/s, or - a kinematic viscosity at 40 °C of more than 11 mm$2/s with a viscosity index of 120 or more |
| **2710 19 99 30** | - - - - - - - Catalytically hydroisomerized and dewaxed base oil of hydrogenated, highly isoparaffinic hydrocarbons, containing: - 90 % or more by weight of saturates, and - not more than 0,03 % by weight of sulphur, with a viscosity index of 80 or more |
| **2710 19 99 90** | - - - - - - - Other |
| **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** | - - - With a sulphur content not exceeding 0,001 % by weight |
|  | - - - - Blends containing by weight more than 20 % of fatty-acid mono-alkyl esters or of a mixture of fatty-acid mono-alkyl esters and paraffinic gasoil obtained from synthesis and/or hydro-treatment, of non-fossil origin |
| **2710 20 11 21** | - - - - - Consigned from Canada |
| **2710 20 11 29** | - - - - - Other |
| **2710 20 11 30** | - - - - Blends containing by weight 20 % or less of fatty-acid mono-alkyl esters or of a mixture of fatty-acid mono-alkyl esters and paraffinic gasoil obtained from synthesis and/or hydro-treatment, of non-fossil origin |
| **2710 20 15** | - - - With a sulphur content exceeding 0,001 % by weight but not exceeding 0,002 % by weight |
|  | - - - - Blends containing by weight more than 20 % of fatty-acid mono-alkyl esters or of a mixture of fatty-acid mono-alkyl esters and paraffinic gasoil obtained from synthesis and/or hydro-treatment, of non-fossil origin |
| **2710 20 15 21** | - - - - - Consigned from Canada |
| **2710 20 15 29** | - - - - - Other |
| **2710 20 15 30** | - - - - Blends containing by weight 20 % or less of fatty-acid mono-alkyl esters or of a mixture of fatty-acid mono-alkyl esters and paraffinic gasoil obtained from synthesis and/or hydro-treatment, of non-fossil origin |
| **2710 20 17** | - - - With a sulphur content exceeding 0,002 % by weight but not exceeding 0,1 % by weight |
|  | - - - - With a sulphur content exceeding 0,002 % by weight but not exceeding 0,05 % by weight |
|  | - - - - - Blends containing by weight more than 20 % of fatty-acid mono-alkyl esters or of a mixture of fatty-acid mono-alkyl esters and paraffinic gasoil obtained from synthesis and/or hydro-treatment, of non-fossil origin |
| **2710 20 17 21** | - - - - - - Consigned from Canada |
| **2710 20 17 29** | - - - - - - Other |
| **2710 20 17 30** | - - - - - Blends containing by weight 20 % or less of fatty-acid mono-alkyl esters or of a mixture of fatty-acid mono-alkyl esters and paraffinic gasoil obtained from synthesis and/or hydro-treatment, of non-fossil origin |
| **2710 20 17 90** | - - - - With a sulphur content exceeding 0,05 % by weight but not exceeding 0,1 % by weight |
| **2710 20 19** | - - - With a sulphur content exceeding 0,1 % by weight |
| **2710 20 19 10** | - - - - With a sulphur content not exceeding 0,2 % by weight |
| **2710 20 19 90** | - - - - Other |
|  | - - Fuel oils |
| **2710 20 31** | - - - With a sulphur content not exceeding 0,1 % by weight |
| **2710 20 35** | - - - With a sulphur content exceeding 0,1 % by weight but not exceeding 1 % by weight |
| **2710 20 39** | - - - With a sulphur content exceeding 1 % by weight |
| **2710 20 90** | - - Other oils |
|  | - Waste oils |
| **2710 91 00** | - - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) |
| **2710 99** | - - Other |
| **2710 99 00 10** | - - - For undergoing a specific process |
| **2710 99 00 90** | - - - Other |
| **2711** | **Petroleum gases and other gaseous hydrocarbons** |
|  | - Liquefied |
| **2711 11 00** | - - Natural gas |
| **2711 12** | - - Propane |
|  | - - - Propane of a purity of not less than 99 % |
| **2711 12 11** | - - - - For use as a power or heating fuel |
| **2711 12 19** | - - - - For other purposes |
|  | - - - Other |
| **2711 12 91** | - - - - For undergoing a specific process |
| **2711 12 93** | - - - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 12 91 |
|  | - - - - For other purposes |
| **2711 12 94** | - - - - - Of a purity exceeding 90 % but of less than 99 % |
| **2711 12 97** | - - - - - Other |
| **2711 13** | - - Butanes |
| **2711 13 10** | - - - For undergoing a specific process |
| **2711 13 30** | - - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 13 10 |
|  | - - - For other purposes |
| **2711 13 91** | - - - - Of a purity exceeding 90 % but of less than 95 % |
| **2711 13 97** | - - - - Other |
| **2711 14 00** | - - Ethylene, propylene, butylene and butadiene |
| **2711 19 00** | - - Other |
|  | - In gaseous state |
| **2711 21 00** | - - Natural gas |
| **2711 29 00** | - - 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** | - - Crude |
| **2712 10 90** | - - Other |
| **2712 20** | - Paraffin wax containing by weight less than 0,75 % of oil |
| **2712 20 10** | - - Synthetic paraffin wax of a molecular weight of 460 or more but not exceeding 1 560 |
| **2712 20 90** | - - Other |
| **2712 90** | - Other |
|  | - - Ozokerite, lignite wax or peat wax (natural products) |
| **2712 90 11** | - - - Crude |
| **2712 90 19** | - - - Other |
|  | - - Other |
|  | - - - Crude |
| **2712 90 31** | - - - - For undergoing a specific process |
| **2712 90 33** | - - - - For undergoing chemical transformation by a process other than those specified in respect of subheading 2712 90 31 |
| **2712 90 39** | - - - - For other purposes |
|  | - - - Other |
| **2712 90 91** | - - - - 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** | - - - - Other |
| **2712 90 99 10** | - - - - - Blend of 1-alkenes (alpha-olefins) (CAS RN 131459-42-2) containing by weight 80 % or more of 1-alkenes of a chain length of 24 carbon atoms or more but not exceeding 64 carbon atoms containing by weight more than 72 % 1-alkenes with more than 28 carbon atoms |
| **2712 90 99 90** | - - - - - Other |
| **2713** | **Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals** |
|  | - Petroleum coke |
| **2713 11 00** | - - Not calcined |
| **2713 12 00** | - - Calcined |
| **2713 20 00** | - Petroleum bitumen |
| **2713 90** | - Other residues of petroleum oils or of oils obtained from bituminous minerals |
| **2713 90 10** | - - For the manufacture of the products of heading 2803 |
| **2713 90 90** | - - Other |
| **2714** | **Bitumen and asphalt, natural; bituminous or oil-shale and tar sands; asphaltites and asphaltic rocks** |
| **2714 10 00** | - Bituminous or oil-shale and tar sands |
| **2714 90 00** | - Other |
| **2715 00 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)** |
| **2716 00 00** | **Electrical energy** |