

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS  
OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES;  
MINERAL WAXES

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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 nonaromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60 percent by volume distills at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (chapter 39).

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 percent.
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 percent 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, 2707.20, 2707.30, 2707.40 and 2707.60, the terms "benzene," "toluene," "xylene," "naphthalene" and "phenols" apply to products which contain more than 50 percent by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

Additional U.S. Notes

1. (a) Crude petroleum oils, crude oils obtained from bituminous minerals and reconstituted crude petroleum shall, if products of Canada, be admitted free of duty and any entry therefor shall be liquidated or reliquidated accordingly if, on or before the 180th day after the date of entry, documentation is filed with the customs officer concerned establishing that, pursuant to a commercial exchange agreement between the United States and Canadian refiners which has been approved by the Secretary of Energy--
  - (i) An import license for the products covered by such entry has been issued by the Secretary; and
  - (ii) An equivalent amount of domestic or duty-paid foreign crude petroleum oils, crude oils obtained from bituminous minerals or reconstituted crude petroleum have, pursuant to such commercial exchange agreement and to an export license issued by the Secretary of Commerce, been exported from the United States to Canada and have not previously been used to effect the duty-free entry of like Canadian products under this U.S. note.
- (b) The Secretary of the Treasury, after consulting with the Secretary of Commerce and the Secretary of Energy, shall issue such rules or regulations as may be necessary governing the admission of Canadian products pursuant to the provisions of this U.S. note.
2. For the purposes of heading 2710, "petroleum oils" includes only products having:
  - (a) A Congealing Point (ASTM D 938) of less than 30°C; or
  - (b) If the Congealing Point is not less than 30°C:
    - (i) A density at 70°C of less than 0.942 and a Worked Cone Penetration (ASTM D 217) or a Cone Penetration (ASTM D 937) at 25°C of not less than 350; or
    - (ii) If the density at 70°C is not less than 0.942 having a Needle Penetration (ASTM D 5) at 25°C of not less than 400.
3. For the purposes of subheading 2710.00.15, "motor fuel" is any product derived primarily from petroleum, shale or natural gas, whether or not containing additives, which is principally used as a fuel in internal-combustion or other engines.

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4. For the purposes of subheading 2710.00.18, "motor fuel blending stock" means any product (except naphthas of subheading 2710.00.25) derived primarily from petroleum, shale oil or natural gas, whether or not containing additives, to be used for direct blending in the manufacture of motor fuel.
5. In determining the relative weights of components of the mixtures provided for in subheading 2710.00.45, naphtha and other petroleum derivatives which may be present in such mixtures as solvents shall be disregarded.
6. For the purposes of heading 2716:
  - (a) The term "electrical energy" does not include electrical energy transmitted as a medium of communication; and
  - (b) Electrical energy shall not be subject to the entry requirements for imported merchandise set forth in section 484 of the Tariff Act of 1930, as amended, (19 U.S.C. 1484), but shall be entered on a periodic basis in accordance with regulations to be prescribed by the Secretary of the Treasury.
7. For the purposes of this chapter, the term barrel (bbl) means a barrel of 158.98 liters measured at 15.6°C.
8. Subheading 2712.10.00 does not include petroleum jelly, suitable for use for the care of the skin, put up in packings of a kind sold at retail for such use (subheading 3304.99.10).

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal:			
	Coal, whether or not pulverized, but not agglomerated:			
2701.11.00	Anthracite .....	Free		Free
2701.12.00	Bituminous coal .....	Free		Free
2701.19.00	Other coal .....	Free		Free
2701.20.00	Briquettes, ovoids and similar solid fuels manufactured from coal .....	Free		Free
2702	Lignite, whether or not agglomerated, excluding jet:			
2702.10.00	Lignite, whether or not pulverized, but not agglomerated .....	Free		Free
2702.20.00	Agglomerated lignite .....	Free		Free
2703.00.00	Peat (including peat litter), whether or not agglomerated .....	Free		Free
2704.00.00	Coke and semicoke of coal, of lignite or of peat, whether or not agglomerated; retort carbon .....	Free		Free
2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons .....	Free		Free
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 .....	Free		Free
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 nonaromatic constituents:			
2707.10.00	Benzene .....	Free		Free
2707.20.00	Toluene .....	Free		Free
2707.30.00	Xylenes .....	Free		Free
2707.40.00 00	Naphthalene .....	Free		Free
2707.50.00 00	Other aromatic hydrocarbon mixtures of which 65 percent or more by volume (including losses) distills at 250°C by the ASTM D 86 method .....	Free		Free
2707.60	Phenols:			
2707.60.05	Containing more than 50 percent by weight hydroxybenzene .....	2.9¢/kg + 12.5%	Free (CA,E,IL,J, MX)	7.7¢/kg + 29.5%
2707.60.10	Metacresol, orthocresol, paracresol and metaparcresol, all the foregoing having a purity of 75 percent or more by weight .....	0.9¢/kg + 3%	Free (CA,E,IL,J, MX)	15.4¢/kg + 42.5%
2707.60.90	Other .....	Free		Free
2707.91.00	Other: Creosote oils .....	Free		Free
2707.99	Other:			
2707.99.15	Picolines and light oil .....	Free		Free
2707.99.40	Carbazole having a purity of 65 percent or more by weight .....	0.9¢/kg + 3%	Free (CA,E,IL,J, L,MX)	15.4¢/kg + 40%
2707.99.50	Other .....	Free		Free

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars:			
2708.10.00	Pitch .....	Free		Free
2708.20.00	Pitch coke .....	Free		Free
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude:			
2709.00.10	Testing under 25 degrees A.P.I. ....	5.25¢/bbl	Free (CA,IL,MX)	21¢/bb
2709.00.20	Testing 25 degrees A.P.I. or more .....	10.5¢/bbl	Free (CA,IL,MX)	21¢/bbl
2710.00	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 percent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:			
	Distillate and residual fuel oils (including blended fuel oils):			
2710.00.05	Testing under 25 degrees A.P.I. ....	5.25¢/bbl	Free (CA,IL,MX)	21¢/bbl
	Distillate and residual fuel oils (including blended fuel oils) (con.):			
2710.00.10	Testing 25 degrees A.P.I. or more .....	10.5¢/bbl	Free (CA,IL,MX)	21¢/bbl
2710.00.15	Motor fuel .....	52.5¢/bbl	Free (CA,IL,MX)	\$1.05/bbl
2710.00.18	Motor fuel blending stock .....	52.5¢/bbl	Free (CA,IL,MX)	\$1.05/bbl
2710.00.20	Kerosene (except motor fuel or motor fuel blending stock) .....	10.5¢/bbl	Free (CA,IL,MX)	21¢/bbl
2710.00.25	Naphthas (except motor fuel or motor fuel blending stock) .....	10.5¢/bbl	Free (CA,IL,MX)	21¢/bbl
	Lubricating oils and greases, with or without additives:			
2710.00.30	Oils .....	84¢/bbl	Free (CA,IL,MX)	\$1.68/bbl
2710.00.37	Greases .....	5.8%	Free (CA,IL,MX)	20%
	Other:			
2710.00.45	Mixtures of hydrocarbons not elsewhere specified or included, which contain by weight not over 50 percent of any single hydrocarbon compound .....	10.5¢/bbl	Free (CA,IL,MX)	21¢/bbl
2710.00.60	Other .....	7%	Free (CA,E,IL, J,MX)	25%
2711	Petroleum gases and other gaseous hydrocarbons:			
	Liquefied:			
2711.11.00	Natural gas .....	Free		Free
2711.12.00	Propane .....	Free		Free
2711.13.00	Butanes .....	Free		Free
2711.14.00	Ethylene, propylene, butylene and butadiene .....	Free		Free
2711.19.00	Other .....	Free		Free
	In gaseous state:			
2711.21.00	Natural gas .....	Free		Free
2711.29.00	Other .....	Free		Free

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Heading/ Subheading	Article Description	Rates of Duty		
		1		2
		General	Special	
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 colored:			
2712.10.00	Petroleum jelly . . . . .	Free		Free
2712.20.00	Paraffin wax containing by weight less than 0.75 percent of oil . . . . .	Free		2.2¢/kg
2712.90.00	Other . . . . .	Free		Free
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 . . . . .	Free		Free
2713.12.00	Calcined . . . . .	Free		45%
2713.20.00	Petroleum bitumen . . . . .	Free		Free
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous materials . . . . .	Free		Free
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 . . . . .	Free		Free
2714.90.00	Other . . . . .	Free		Free
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) . . . . .	Free		Free
2716.00.00	Electrical energy . . . . .	Free		Free

**Tariff Simplification (Inv. 332-388)**

**Concordance and Change Record**

(Changes Indicated with Bold Type)

**Chapter 27**

**Chapter Note Changes:**

**Add:**

**Delete:**

<b>1998 Tariff Line(s):</b>	<b>Proposed Tariff Line(s):</b>	<b>2004 Col. 1 Duty Rate:</b>	<b>Proposed Duty Rate:</b>
2701.11.00	2701.11.00	Free	Free
2701.12.00	2701.12.00	Free	Free
2701.19.00	2701.19.00	Free	Free
2701.20.00	2701.20.00	Free	Free
2702.10.00	2702.10.00	Free	Free
2702.20.00	2702.20.00	Free	Free
2703.00.00	2703.00.00	Free	Free
2704.00.00	2704.00.00	Free	Free
2705.00.00	2705.00.00	Free	Free
2706.00.00	2706.00.00	Free	Free
2707.10.00	2707.10.00	Free	Free
2707.20.00	2707.20.00	Free	Free
2707.30.00	<b>2707.30.00</b>	Free	Free
2707.40.00	2707.40.00	Free	Free
2707.50.00	2707.50.00	Free	Free
2707.60.05	2707.60.05	2.9¢/kg + 12.5%	2.9¢/kg + 12.5%
2707.60.10	2707.60.10	<b>0.9¢/kg + 3%</b>	0.9¢/kg + 3%
2707.60.90	2707.60.90	Free	Free
2707.91.00	2707.91.00	Free	Free
2707.99.10	<b>2707.99.15</b>	Free	Free

1998 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
2707.99.20	<b>2707.99.15</b>	Free	Free
2707.99.40	2707.99.40	0.9¢/ + 3%	<b>0.9¢/kg + 3%</b>
2707.99.50	2707.99.50	Free	Free
2708.10.00	2708.10.00	Free	Free
2708.20.00	2708.20.00	Free	Free
2709.00.10	2709.00.10	5.25¢/bbl	5.25¢/bbl
2709.00.20	2709.00.20	10.5¢/bbl	10.5¢/bbl
2710.00.05	2710.00.05	5.25¢/bbl	5.25¢/bbl
2710.00.10	2710.00.10	10.5¢/bbl	10.5¢/bbl
2710.00.15	2710.00.15	52.5¢/bbl	52.5¢/bbl
2710.00.18	2710.00.18	52.5¢/bbl	52.5¢/bbl
2710.00.20	2710.00.20	10.5¢/bbl	10.5¢/bbl
2710.00.25	2710.00.25	10.5¢/bbl	10.5¢/bbl
2710.00.30	2710.00.30	84¢/bbl	84¢/bbl
2710.00.35	<b>2710.00.37</b>	5.8%	5.8%
2710.00.40	<b>2710.00.37</b>	1.3¢/kg + 5.7%	<b>5.8%</b>
2710.00.45	2710.00.45	10.5¢/bbl	10.5¢/bbl
2710.00.60	2710.00.60	7%	7%
2711.11.00	2711.11.00	Free	Free
2711.12.00	2711.12.00	Free	Free
2711.13.00	2711.13.00	Free	Free
2711.14.00	2711.14.00	Free	Free
2711.19.00	2711.19.00	Free	Free
2711.21.00	2711.21.00	Free	Free
2711.29.00	2711.29.00	Free	Free
2712.10.00	2712.10.00	Free	Free
2712.20.00	2712.20.00	Free	Free

1998 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
2712.90.10	<b>2712.90.00</b>	Free	Free
2712.90.20	<b>2712.90.00</b>	Free	Free
2713.11.00	2713.11.00	Free	Free
2713.12.00	2713.12.00	Free	Free
2713.20.00	2713.20.00	Free	Free
2713.90.00	2713.90.00	Free	Free
2714.10.00	2714.10.00	Free	Free
2714.90.00	2714.90.00	Free	Free
2715.00.00	2715.00.00	Free	Free
2716.00.00	2716.00.00	Free	Free