

Harmonized Tariff Schedule of the United States (2004)

Annotated for Statistical Reporting Purposes

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).
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:
 - (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, "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," "xylenes," "naphthalene" and "phenols" apply to products which contain more than 50 percent by weight of benzene, toluene, xylenes, naphthalene or phenols, respectively.
4. For the purposes of subheading 2710.11, "light oils and preparations" are those of which 90 percent or more by volume (including losses) distill at 210°C (ASTM D 86 method).

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.

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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 2710.11.15, "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.
4. For the purposes of subheadings 2710.11.18 and 2710.19.22, "motor fuel blending stock" means any product (except naphthas of subheading 2710.11.25) 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 subheadings 2710.11.45 and 2710.19.45, 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).

Statistical Note

1. For the purposes of statistical reporting number 2711.11.0000, the volume of liquid natural gas shall be reported on a gaseous equivalent volume basis.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	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	00	Anthracite	t	Free		Free
2701.12.00		Bituminous coal	t	Free		Free
	10	Metallurgical coal	t			
	50	Other	t			
2701.19.00	00	Other coal	t	Free		Free
2701.20.00	00	Briquettes, ovoids and similar solid fuels manufactured from coal	t	Free		Free
2702		Lignite, whether or not agglomerated, excluding jet:				
2702.10.00	00	Lignite, whether or not pulverized, but not agglomerated	t	Free		Free
2702.20.00	00	Agglomerated lignite	t	Free		Free
2703.00.00	00	Peat (including peat litter), whether or not agglomerated ..	t	Free		Free
2704.00.00		Coke and semicoke of coal, of lignite or of peat, whether or not agglomerated; retort carbon		Free		Free
		Coke and semicoke of coal:				
	11	Coke larger than 100 mm (4 inches) in maximum diameter and at least 50 percent of which is retained on a 100-mm (4-inch) sieve after drop shatter testing pursuant to ASTM D 3038, of a kind used in foundries	t			
	25	Other	t			
	50	Other	t			
2705.00.00	00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	thousand m ³ kg	Free		Free
2706.00.00	00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	liters	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	00	Benzene	liters	Free		Free
2707.20.00	00	Toluene	liters	Free		Free
2707.30.00		Xylenes		Free		Free
	10	m-Xylene	liters			
	20	o-Xylene	liters			
	30	p-Xylene	liters			
	40	Other	liters			
2707.40.00	00	Naphthalene	kg	Free		Free
			liters			
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	kg	Free		Free
			liters			
2707.60		Phenols:				
2707.60.05	00	Containing more than 50 percent by weight of hydroxybenzene	kg	2.9¢/kg + 12.5%	Free (A,CA,CL,E, IL,J,MX) 0.5¢/kg + 2.5% (JO) 2.5¢/kg + 10.9% (SG)	7.7¢/kg + 29.5%

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
2707 (con.)		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 (con.):				
		Phenols (con.):				
2707.60.10	00	Metacresol, orthocresol, paracresol and metaparacresol, all the foregoing having a purity of 75 percent or more by weight	kg	0.9¢/kg + 3%	Free (A,CA,CL,E,IL,J,JO,MX,SG)	15.4¢/kg + 42.5%
2707.60.90	00	Other	kg	Free		Free
		Other:				
2707.91.00	00	Creosote oils	liters	Free		Free
2707.99		Other:				
2707.99.10	00	Light oil	liters	Free		Free
2707.99.20	00	Picolines	kg	Free		Free
2707.99.40	00	Carbazole having a purity of 65 percent or more by weight	kg	0.9¢/kg + 3%	Free (A,CA,CL,E,IL,J,JO,L,MX,SG)	15.4¢/kg + 40%
2707.99.50		Other		Free		Free
	10	Carbon black feedstocks	bbl			
	90	Other	kg			
2708		Pitch and pitch coke, obtained from coal tar or from other mineral tars:				
2708.10.00	00	Pitch	kg	Free		Free
2708.20.00	00	Pitch coke	kg	Free		Free
2709.00		Petroleum oils and oils obtained from bituminous minerals, crude:				
2709.00.10	00	Testing under 25 degrees A.P.I	bbl	5.25¢/bbl	Free (A+,CA,CL,D,IL,J+,JO,MX,R,SG)	21¢/bbl
2709.00.20		Testing 25 degrees A.P.I. or more		10.5¢/bbl	Free (A+,CA,CL,D,IL,J+,JO,MX,R,SG)	21¢/bbl
	10	Condensate derived wholly from natural gas	bbl			
	90	Other	bbl			

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
2710		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; waste oils:				
2710.11		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, other than waste oils:				
2710.11.15		Light oils and preparations:				
		Motor fuel		52.5¢/bbl <u>1/</u>	Free (A+,CA,CL,D,IL,J+,JO,MX,R,SG) <u>1/</u>	\$1.05/bbl <u>1/</u>
	10	Gasoline:				
		Leaded	bbl			
		Unleaded:				
	14	Reformulated	bbl			
	19	Other	bbl			
	20	Jet fuel, naphtha-type	bbl			
	50	Other	bbl			
2710.11.18		Motor fuel blending stock		52.5¢/bbl <u>1/</u>	Free (A+,CA,CL,D,IL,J+,JO,MX,R,SG) <u>1/</u>	\$1.05/bbl <u>1/</u>
	05	Reformulated blendstock for oxygenate blending (RBOB)	bbl			
	90	Other	bbl			
2710.11.25	00	Naphthas (except motor fuel or motor fuel blending stock)	bbl	10.5¢/bbl	Free (A+,CA,CL,D,IL,J+,JO,MX,R,SG)	21¢/bbl
2710.11.45		Other:				
		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 (A+,CA,CL,D,IL,J+,JO,MX,R,SG)	21¢/bbl
	45	Insulating or transformer oils	bbl			
	90	Other	bbl			
2710.11.90	00	Other	kg liters	7%	Free (A+,CA,D,E,IL,J,JO,MX) 5.2% (CL,SG)	25%

1/ See headings 9901.00.50 and 9901.00.52.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
2710 (con.)		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; waste oils (con.):				
		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, other than waste oils (con.):				
2710.19		Other:				
		Distillate and residual fuel oils (including blended fuel oils):				
2710.19.05		Testing under 25 degrees A.P.I.		5.25¢/bbl <u>1/</u>	Free (A+,CA,CL,D,IL,J+,JO,MX,R,SG)	21¢/bbl
	04	Having a Saybolt Universal viscosity at 37.8°C of 45 seconds or more but not more than 125 seconds (No. 4-type fuel oils):				
		Containing not more than 15 ppm of sulfur	bbl			
	06	Containing more than 15 ppm but not more than 500 ppm of sulfur	bbl			
	15	Containing more than 500 ppm of sulfur	bbl			
		Having a Saybolt Universal viscosity at 37.8°C of more than 125 seconds (heavy fuel oils):				
	25	Fuel oil No. 5	bbl			
	30	Fuel oil No. 6	bbl			
	35	Other	bbl			
	50	Other	bbl			
2710.19.10		Testing 25 degrees A.P.I. or more		10.5¢/bbl <u>1/</u>	Free (A+,CA,CL,D,IL,J+,JO,MX,R,SG)	21¢/bbl
		Having a Saybolt Universal viscosity at 37.8°C of less than 45 seconds (light fuel oils):				
		Fuel oils Nos. 2 and 3:				
		Diesel oil:				
	01	Containing not more than 500 ppm of sulfur	bbl			
	04	Containing more than 500 ppm of sulfur	bbl			
		Other:				
	06	Containing not more than 500 ppm of sulfur	bbl			
	08	Containing more than 500 ppm of sulfur	bbl			
		Other:				
	12	Containing not more than 500 ppm of sulfur	bbl			
	14	Containing more than 500 ppm of sulfur	bbl			

1/ See subheading 9903.27.01.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
2710 (con.)		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; waste oils (con.):				
		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, other than waste oils (con.):				
2710.19 (con.)		Other (con.):				
		Distillate and residual fuel oils (including blended fuel oils) (con.):				
2710.19.10 (con.)		Testing 25 degrees A.P.I. or more (con.):				
		Having a Saybolt Universal viscosity at 37.8°C of 45 seconds or more but not more than 125 seconds (No. 4-type fuel oils):				
	15	Containing not more than 500 ppm of sulfur	bbl			
	25	Containing more than 500 ppm of sulfur	bbl			
	50	Having a Saybolt Universal viscosity at 37.8°C of more than 125 seconds (heavy fuel oils)	bbl			
2710.19.15	00	Kerosene-type jet fuel	bbl	52.5¢/bbl <u>1/</u>	Free (A+,CA,CL,D,IL,J+,JO,MX,R,SG) <u>1/</u>	\$1.05/bbl <u>1/</u>
		Kerosene (except kerosene-type jet fuel):				
2710.19.21	00	Motor fuel	bbl	52.5¢/bbl <u>1/</u>	Free (A+,CA,CL,D,IL,J+,JO,MX,R,SG) <u>1/</u>	\$1.05/bbl <u>1/</u>
2710.19.22	00	Motor fuel blending stock	bbl	52.5¢/bbl <u>1/</u>	Free (A+,CA,CL,D,IL,J+,JO,MX,R,SG) <u>1/</u>	\$1.05/bbl <u>1/</u>
2710.19.23	00	Kerosene (except motor fuel or motor fuel blending stock)	bbl	10.5¢/bbl	Free (A+,CA,CL,D,IL,J+,JO,MX,R,SG)	21¢/bbl

1/ See headings 9901.00.50 and 9901.00.52.

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
2710 (con.)		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; waste oils (con.):				
		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, other than waste oils (con.):				
2710.19 (con.)		Other (con.):				
		Lubricating oils and greases, with or without additives:				
2710.19.30		Oils		84¢/bbl	Free (A+,CA,CL,D,IL,J+,JO,MX,R,SG)	\$1.68/bbl
	10	Aviation engine lubricating oils	bbl			
	20	Automotive, diesel or marine engine lubricating oils	bbl			
	30	Turbine lubricating oil, including marine	bbl			
	40	Automotive gear oils	bbl			
	50	Steam cylinder oils	bbl			
	70	Quenching or cutting oils	bbl			
	80	Other	bbl			
		Greases:				
2710.19.35	00	Containing not over 10 percent by weight of salts of fatty acids of animal (including marine animal) or vegetable origin	kg	5.8%	Free (A,CA,CL,IL,J+,JO,MX,R,SG)	20%
2710.19.40	00	Other	kg	1.3¢/kg + 5.7%	Free (A,CA,CL,IL,J+,JO,MX,R,SG)	4.4¢/kg + 20%
		Other:				
2710.19.45		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 (A+,CA,CL,D,IL,J+,JO,MX,R,SG)	21¢/bbl
		White mineral oil:				
	30	Medicinal grade	bbl			
	40	Other	bbl			
	45	Insulating or transformer oils	bbl			
	90	Other	bbl			
2710.19.90	00	Other	kg	7%	Free (A+,CA,D,E,IL,J,JO,MX)	25%
			liters		5.2% (CL,SG)	

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
2710 (con.)		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; waste oils (con.):				
		Waste oils:				
2710.91.00	00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	bbL	10.5¢/bbl	Free (A+,CA,CL,D,IL,J+,JO,MX,R,SG)	21¢/bbl
2710.99		Other:				
		Wastes of distillate and residual fuel oils (whether or not blended):				
2710.99.05	00	Testing under 25 degrees A.P.I	bbL	5.25¢/bbl <u>1/</u>	Free (A+,CA,CL,D,IL,J+,JO,MX,R,SG)	21¢/bbl
2710.99.10	00	Testing 25 degrees A.P.I. or more	bbL	10.5¢/bbl <u>1/</u>	Free (A+,CA,CL,D,IL,J+,JO,MX,R,SG)	21¢/bbl
2710.99.16	00	Wastes of motor fuel or of motor fuel blending stock	bbL	52.5¢/bbl <u>2/</u>	Free (A+,CA,CL,D,IL,J+,JO,MX,R,SG) <u>1/</u>	\$1.05/bbl <u>1/</u>
2710.99.21	00	Wastes of kerosene or naphthas	bbL	10.5¢/bbl	Free (A+,CA,CL,D,IL,J+,JO,MX,R,SG)	21¢/bbl
		Wastes of lubricating oils and greases (whether or not containing additives):				
2710.99.31	00	Of oils	bbL	84¢/bbl	Free (A+,CA,CL,D,IL,J+,JO,MX,R,SG)	\$1.68/bbl
		Of greases:				
2710.99.32	00	Containing not over 10 percent by weight of salts of fatty acids of animal (including marine animal) or vegetable origin	kg	5.8%	Free (A,CA,CL,IL,J+,JO,MX,R,SG)	20%
2710.99.39	00	Other	kg	1.3¢/kg + 5.7%	Free (A,CA,CL,IL,J+,JO,MX,R,SG)	4.4¢/kg + 20%
		Other:				
2710.99.45	00	Mixtures of hydrocarbons not elsewhere specified or included, which contain not over 50 percent of any single hydrocarbon compound	bbL	10.5¢/bbl	Free (A+,CA,CL,D,IL,J+,JO,MX,R,SG)	21¢/bbl
2710.99.90	00	Other	kg liters	7%	Free (A+,CA,D,E,IL,J+,JO,MX) 5.2% (CL,SG)	25%

1/ See subheading 9903.27.01.

2/ See headings 9901.00.50 and 9901.00.52.

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				1		2
				General	Special	
2711		Petroleum gases and other gaseous hydrocarbons:				
		Liquefied:				
2711.11.00	00	Natural gas	thousand m ³	Free		Free
2711.12.00	10	Propane		Free		Free
	20	Propane with a minimum purity of 90 liquid volume percent	bbl			
2711.13.00	20	Other	bbl			
	10	Butanes		Free		Free
	20	Butanes with a purity of 90 liquid volume percent or more, but less than 95 liquid volume percent	bbl			
2711.14.00	20	Other	bbl			
	10	Ethylene, propylene, butylene and butadiene		Free		Free
	20	Ethylene	kg			
	30	Propylene	kg			
	40	Butylene	kg			
2711.19.00	40	Butadiene	kg			
	10	Other		Free		Free
	20	Ethane	bbl			
	20	Other	kg liters			
2711.21.00	00	In gaseous state: Natural gas	thousand m ³	Free		Free
2711.29.00	00	Other		Free		Free
	10	Propane: Propane with a minimum purity of 90 liquid volume percent	bbl			
	15	Other	bbl			
	20	Butanes: Butanes with a purity of 90 liquid volume percent or more, but less than 95 liquid volume percent	bbl			
	25	Other	bbl			
	60	Other	bbl			
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	00	Petroleum jelly	kg	Free		Free
2712.20.00	00	Paraffin wax containing by weight less than 0.75 percent of oil	kg	Free		2.2¢/kg
2712.90		Other:				
2712.90.10	00	Montan wax	kg	Free		Free
2712.90.20	00	Other	kg	Free		2.2¢/kg
2713		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:				
		Petroleum coke:				
2713.11.00	00	Not calcined	t	Free		Free
2713.12.00	00	Calcined	t	Free		45%
2713.20.00	00	Petroleum bitumen	t	Free		Free
2713.90.00	00	Other residues of petroleum oils or of oils obtained from bituminous materials	t	Free		Free

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
2714		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks:				
2714.10.00	00	Bituminous or oil shale and tar sands	t	Free		Free
2714.90.00	00	Other	t	Free		Free
2715.00.00	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)	t	Free		Free
2716.00.00	00	Electrical energy	kWh	Free		Free