

CHAPTER 27

**Mineral fuels, mineral oils and products  
of their distillation; bituminous substances;  
mineral waxes**

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- 2701 Coal; briquettes, ovoids and similar solid fuels manufactured from coal
- 2702 Lignite, whether or not agglomerated, excluding jet
- 2703 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
- 2705 Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons
- 2706 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
- 2708 Pitch and pitch coke, obtained from coal tar or from other mineral tars
- 2709 Petroleum oils and oils obtained from bituminous minerals, crude
- 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
- 2711 Petroleum gases and other gaseous hydrocarbons
- 2712 Petroleum jelly; paraffin wax, micro-crystalline 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
- 2713 Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals
- 2714 Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks
- 2715 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)
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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 2711;
  - (b) Medicaments of 3003 or 3004; or
  - (c) Mixed unsaturated hydrocarbons of 3301, 3302 or 3805.

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- 2.- References in 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 101.3 kPa when a reduced-pressure distillation method is used (Chapter 39).

- 3.- For the purposes of 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 2701.11.00, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
- 2.- For the purposes of 2701.12.00, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% 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 2707.10.00, 2707.20.00, 2707.30.00 and 2707.40.00, "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 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 2710, "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

**Additional Notes.**

- 1.- For the purposes of 2710.19.53, 2710.91.53 and 2710.99.53, the physical characteristics of fuel oil are:
- (a) a density equal to or greater than 920.0 kg/m<sup>3</sup> at 15 °C as determined by either ASTM D1298 or ASTM D4052; and
  - (b) a carbon residue, on the whole sample, of at least 2.0% mass as determined by ASTM D189 (Conradson Carbon Residue) or by ASTM D4530 (Carbon Residue-Micro Method); and
  - (c) a minimum kinematic viscosity of 10 centistokes (mm<sup>2</sup> per second) at 50 °C as determined by ASTM D445.

2.- For the purposes of 2711.12.10 and 2711.13.10, LPG means:

- (a) liquid propane; or
- (b) a liquid mixture of propane and butane; or
- (c) a liquid mixture of propane and other hydrocarbons that consists mainly of propane; or
- (d) a liquid mixture of propane, butane and other hydrocarbons that consists mainly of propane and butane.

(The following paragraphs relating to conversion factors for liquefied petroleum gas (LPG) are not contained in the *Customs Tariff Act 1995* but are provided for the information of importers of this product.

Paragraph 126E(1) of the *Customs Regulations 1926* provides the following arrangements for the conversion of a quantity of LPG from kilograms to litres. This conversion factor has not been coded into the Integrated Cargo System and importers must make the calculation, when required.

**Regulation 126E - Conversion of measurements of LPG**

- (1) For the purposes of the Customs Acts, and for the purpose of determining a person's liability to pay duty, if a quantity of LPG:
  - (a) is entered for home consumption as a quantity measured in kilograms; and
  - (b) is not measured using volumetric measurement equipment to calculate the amount of duty; the quantity of LPG may be converted to litres at the rate of 1 kilogram of LPG to 1.885 litres of LPG.
- (2) If:
  - (a) a person's first dealing with a quantity of LPG in a financial year, for the purpose of determining the person's liability to pay duty on LPG in the financial year, uses kilograms or litres; and
  - (b) the person proposes to deal with another quantity of LPG in the same financial year, for the same purpose in the same financial year, using the other unit of measurement; the Collector is not required to accept the other unit of measurement, but may give the person permission to use the other unit).

4.- For the purposes of 2707.99.10, "phenols" apply to products which contain more than 50% by weight of phenols.

5.- For the purposes of 2711.21.10, CNG means natural gas compressed for use as fuel for a motor vehicle other than:

- (a) a motor vehicle that is designed merely to move goods with a forklift and is for use primarily off public roads; and
- (b) a motor vehicle that is of a kind prescribed by the regulations for the purposes of this paragraph.

6.- For the purposes of 2711.21.10, the weight in kilograms of a quantity of CNG must be worked out in the way (if any) prescribed by the regulations for the purposes of this Note.

(The following paragraphs relating to conversion factors for compressed natural gas (CNG) are not contained in the *Customs Tariff Act 1995* but are provided for the information of importers of this product.

Paragraph 126E(3) of the *Customs Regulations 1926* provides the following arrangements for the conversion of a quantity of compressed natural gas from megajoules to kilograms. This conversion factor has not been coded into the Integrated Cargo System and importers must make the calculation, when required.

**Regulation 126E - Conversion of measurements of compressed natural gas**

- (3) For the purposes of the Customs Acts, a quantity of compressed natural gas that is measured in megajoules may be converted to kilograms at the rate of 1 megajoule of compressed natural gas to 0.01893 kilograms of compressed natural gas).

★ Additional Note 3 repealed.

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