

Customs Tariff Act 1975

Chapter 27 - Mineral Fuels, Mineral Oils and Products of their Distillation; Bituminous Substances; Mineral Waxes

CHAPTER 27

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

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 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 300⁰ 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.

SUB-HEADING NOTES

1. For the purposes of sub-heading 2701 11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of sub-heading 2701 12, "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.

¹[3. For the purposes of tariff items 2707 10 00, 2707 20 00, 2707 30 00 and 2707 40 00, 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 sub-heading 2710 11, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210° C (ASTM D 86 method).

SUPPLEMENTARY NOTE

In this Chapter, the following expressions have the meanings hereby assigned to them :

(a) "motor spirit" means any hydrocarbon oil (excluding crude mineral oil) which has its flash point below 25° C and which either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines. "Special boiling point spirits (tariff item Nos. 2710 11 11, 2710 11 12 and 2710 11 13)" means light oils, as defined in Sub-heading Note 4, 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;

(b) "natural gasoline liquid (NGL)" is a low-boiling liquid petroleum product extracted from Natural Gas;

(c) "superior kerosine oil (SKO)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1459-1974 (Reaffirmed in the year 1996);

(d) "aviation turbine fuel (ATF)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1571:1992:2000;

(e) "high speed diesel (HSD)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460:2000;

(f) "light diesel oil (LDO)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460;

(g) "fuel oil" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS:1593:1982 (Reaffirmed in the year 1997);

(h) "lubricating oil" means any oil, which is ordinarily used, for lubrication, excluding any hydrocarbon oil, which has its flash point below 93.3 Centigrade;

(i) "jute batching oil" and "textile oil" are hydrocarbon oils which have their flash point at or above 93.3 C, and is ordinarily used for the batching of jute or other textile fibres;

(j) the expression "petroleum jelly crude" (tariff item Nos. 2712 10 10) shall be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D 1500 method;

(k) for the purposes of these additional notes, the tests prescribed have the meaning hereby assigned to them :

(1) "Flash Point" shall be determined in accordance with the test prescribed in this behalf in the rules made under the Petroleum Act, 1934 (30 of 1934);

(2) "Smoke Point" shall be determined in the apparatus known as the Smoke Point Lamp in the manner indicated in the Indian Standards Institution specification IS:1448 (p. 31)-1967 as for the time being in force;

(3) "Final Boiling Point" shall be determined in the manner indicated in the Indian Standards Institution specification IS:1448 (p.18)-1967 as for the time being in force;

(4) "Carbon Residue" shall be determined in the apparatus known as Ramsbottom Carbon Residue Apparatus in the manner indicated in the Indian Standards Institution specification IS:1448 (p.8)-1967 as for the time being in force;

(5) "Colour Comparison Test" shall be done in the following manner, namely :

(i) first prepare a five per cent. weight by volume solution of Potassium Iodine (analytical reagent quality) in distilled water;

(ii) to this, add Iodine (analytical reagent quality) in requisite amount to prepare an exactly 0.04 normal Iodine solution;

(iii) thereafter, compare the colour of the mineral oil under test with the Iodine solution so prepared.

Tariff Item		Description of goods	Unit	
(1)		(2)	(3)	
2701	-	Coal; briquettes, ovoids and similar solid fuels manufactured from coal		
	-	Coal, whether or not pulverised, but not agglomerated:		
2701 11 00	--	Anthracite	kg.	[1
2701 12 00	--	Bituminous coal	kg.	5
2701 19	--	Other coal :		
2701 19 10	---	Coking coal	kg.	[1
2701 19 20	---	Steam coal	kg.	[1
2701 19 90	---	Other	kg.	[1
2701 20	-	Briquettes, ovoids and similar solid fuels manufactured from coal:		
2701 20 10	---	Anthracite agglomerated	kg.	[1
2701 20 90	---	Other	kg.	[1
2702		Lignite, whether or not agglomerated, excluding jet		
2702 10 00	-	Lignite, whether or not pulverised, but not agglomerated	kg.	[1
2702 20 00	-	Agglomerated lignite	kg.	[1
2703		Peat (including peat litter), whether or not agglomerated		
2703 00	-	Peat (including peat litter), whether or not agglomerated:		
2703 00 10	---	Peat whether or not compressed into bales, but not agglomerated	kg.	[1
2703 00 90	---	Other	kg.	[1
2704		Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon		
2704 00	-	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon:		
2704 00 10	---	Retort carbon (gas carbon)	kg.	[1
2704 00 20	---	Coke and semi-coke of lignite or of peat	kg.	[1
2704 00 30	---	Hard coke of coal	kg.	[1
2704 00 40	---	Soft coke of coal	kg.	[1
2704 00 90	---	Other	kg.	[1
2705 00 00		Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	kg.	[1
2706	-	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars		

2706 00	-	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars:		
2706 00 10	---	Coal tar	kg.	[1
2706 00 90	---	Other	kg.	[1
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 00	-	Benzol (benzene)	kg.	[1
2707 20 00	-	Toluol (toluene)	kg.	[1
2707 30 00	-	Xylol (xylenes)	kg.	[1
2707 40 00	-	Naphthlene	kg.	[1
2707 50 00	-	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250C by the ASTM D 86 method	kg.	[1
3 [***]				
	-	Other:		
2707 91 00	--	Creosote oils	kg.	[1
2707 99 00	--	Other	kg.	[1
2708		Pitch and pitch coke, obtained from coal tar or from other mineral tars		
2708 10	-	Pitch:		
2708 10 10	---	Obtained by blending with creosote oil or other coal tar distillates	kg.	[1
2708 10 90	---	Other	kg.	[1
2708 20 00	-	Pitch coke	kg.	[1
2709 00 00		Petroleum oils and oils obtained from bituminous minerals, crude	kg.	5
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 waste oils:		
2710 11	--	Light oils and preparations:		1
	---	Motor spirit:		1
2710 11 11	----	Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55-115C	kg.	1
2710 11 12	----	Special boiling point spirits (other than benzene, benzol, toluene and toluol) with nominal boiling point range 63-70C	kg.	1
2710 11 13	----	Other special boiling point spirits (other than benzene, benzol, toluene and toluol)	kg.	1
2710 11 19	----	Other	kg.	1

2710 11 20	---	Natural gasoline liquid (NGL)	kg.	1
2710 11 90	---	Other	kg.	1
2710 19	--	Other:		
2710 19 10	---	Superior kerosine oil (SKO)	kg.	1
2710 19 20	---	Aviation turbine fuel (ATF)	kg.	1
2710 19 30	---	High speed diesel (HSD)	kg.	1
2710 19 40	---	Light diesel oil (LDO)	kg.	1
2710 19 50	---	Fuel oil	kg.	1
2710 19 60	---	Base oil	kg.	1
2710 19 70	---	Jute batching oil and textile oil	kg.	1
2710 19 80	---	Lubricating oil	kg.	1
2710 19 90	---	Other	kg.	1
	-	Waste oil:		
2710 91 00	--	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg.	1
2710 99 00	-	Other	kg.	1
2711		Petroleum gases and other gaseous hydrocarbons		
	-	Liquified:		
2711 11 00	--	Natural gas	kg.	1
2711 12 00	--	Propane	kg.	1
2711 13 00	--	Butanes	kg.	1
2711 14 00	--	Ethlene, propylene, butylene and butadiene	kg.	1
2711 19 00	--	Other	kg.	1
	-	In gaseous state:		
2711 21 00	--	Natural gas	kg.	1
2711 29 00	--	Other	kg.	1
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	kg.	1
2712 10 90	---	Other	kg.	1
6 [2712 20 00	-	Paraffin wax containing by weight less than 0.75% of oil	kg.	1
2712 90	-	Other:		
2712 90 10	---	Micro-crystalline petroleum wax	kg.	1
2712 90 20	---	Lignite wax	kg.	1
2712 90 30	---	Slack wax	kg.	1
7 [2712 90 40	---	Paraffin wax containing by weight 0.75% or more of o	kg.	1
2712 90 90	---	Other	kg.	1

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	kg.	1
2713 12 00	--	Calcined	kg.	1
2713 20 00	-	Petroleum bitumen	kg.	1
2713 90 00	-	Other residues of petroleum oils or of oils obtained from bituminous minerals	kg.	1
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	kg.	1
2714 90	-	Other:		
2714 90 10	---	Asphalt, natural	kg.	1
2714 90 20	---	Bitumen, natural	kg.	1
2714 90 30	---	Gilsonete	kg.	1
2714 90 90	---	Other	kg.	1
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)		
2715 00	-	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tarpitch (for example, bituminous mastics, cut-backs):		
2715 00 10	---	Cut backs, bituminous or asphalt	kg.	1
2715 00 90	---	Other	kg.	1
2716 00 00		Electrical energy	1000 kWh	5[Rs.

1. Substituted by The Finance Act, 2006, w.e.f. 1.1.2007 for the following:-

"3. For the purposes of sub-headings 2707 10, 2707 20, 2707 30, 2707 40 and 2707 60, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylenes, naphthalene or phenols, respectively."

2. Substituted by The Third Schedule of Finance Act, 2006 w.e.f. 18.04.2006.

3. Omitted by The Finance Act, 2006, w.e.f. 1.1.2007. Before omission the item read as

" 2707 60 00	-	Phenols	kg.	1
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4. Substituted by the Finance Act, 2007.

5. Substituted by the Finance Act, 2008 for "Free".

6. Substituted by the Finance Act, 2010 for the following:

"[2712 20 00 2712 20	-	Paraffin wax containing by weight less than 0.75% of oil Paraffin wax containing by weight less than 0.75% of oil:	kg.	1
2712 20 10	---	Chlorinated paraffin wax	kg.	1
2712 20 90	---	Other	kg.	1

7. Inserted by the Finance Act, 2010.

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