

Harmonized Tariff Schedule of the United States Revision 4 (2022)

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, the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50 percent 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 percent or more by volume (including losses) distill at 210°C according to the ISO 3405 method (equivalent to the 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, vegetable or microbial fats and oils whether or not used.

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

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Additional U.S. Notes (con.)

- (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;
 - (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 or (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 2710.12.15, "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 2710.12.18, 2710.19.25 and 2710.20.15, "motor fuel blending stock" means any product (except naphthas of subheading 2710.12.25) 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 2710.12.45 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).

Compiler's Note

The provisions of subchapter II of chapter 99 (Miscellaneous Tariff Bills or MTBs), the provisions of the Generalized System of Preferences (GSP) found in General Note 4 and most product exclusions from the additional tariffs on products of China in subchapter III of chapter 99 expired on December 31, 2020. However, no endnotes or footnotes relating to these provisions have been deleted as of the issue date of this edition.

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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: | | | | |
| 2701.11.00 | 00 | Coal, whether or not pulverized, but not agglomerated: | | | | |
| | | Anthracite..... | t | Free ^{1/} | | Free |
| 2701.12.00 | | Bituminous coal..... | | Free ^{1/} | | Free |
| | 10 | Metallurgical coal..... | t | | | |
| | 50 | Other..... | t | | | |
| 2701.19.00 | | Other coal..... | | Free ^{1/} | | Free |
| | 10 | Sub-bituminous coal..... | t | | | |
| | 50 | Other | t | | | |
| 2701.20.00 | 00 | Briquettes, ovoids and similar solid fuels manufactured from coal..... | t | Free ^{1/} | | Free |
| 2702 | | Lignite, whether or not agglomerated, excluding jet: | | | | |
| 2702.10.00 | 00 | Lignite, whether or not pulverized, but not agglomerated.. | t | Free ^{1/} | | Free |
| 2702.20.00 | 00 | Agglomerated lignite..... | t | Free ^{1/} | | Free |
| 2703.00.00 | 00 | Peat (including peat litter), whether or not agglomerated..... | t | Free ^{1/} | | 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 | Free ^{1/} | | Free |
| | | | kg | | | |
| 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 ^{1/} | | Free |

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| Heading/ Subheading | Stat. Suf- fix | Article Description | Unit of Quantity | Rates of Duty | | |
|------------------------|----------------------|---|------------------------|-------------------------------|---|------------------|
| | | | | 1 | | 2 |
| | | | | General | Special | |
| 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 ^{1/} | | Free |
| 2707.20.00 | 00 | Toluene..... | liters..... | Free ^{1/} | | Free |
| 2707.30.00 | | Xylenes..... | | Free ^{1/} | | Free |
| | 10 | m-Xylene..... | liters | | | |
| | 20 | o-Xylene..... | liters | | | |
| | 30 | p-Xylene..... | liters | | | |
| | 40 | Other..... | liters | | | |
| 2707.40.00 | 00 | Naphthalene..... | kg..... liters | Free ^{1/} | | 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 ISO 3405 method (equivalent to the ASTM D 86 method)..... | kg..... liters | Free ^{1/} | | Free |
| | | Other: | | | | |
| 2707.91.00 | 00 | Creosote oils..... | liters..... | Free ^{1/} | | Free |
| | | Other: | | | | |
| 2707.99 | | Other: | | | | |
| 2707.99.10 | 00 | Light oil..... | liters..... | Free ^{1/} | | Free |
| 2707.99.20 | 00 | Picolines..... | kg..... | Free ^{1/} | | Free |
| 2707.99.40 | 00 | Carbazole having a purity of 65 percent or more by weight..... | kg..... | 0.9¢/kg + 3% ^{1/} | Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, L, MA, OM, P, PA, PE, S, SG) | 15.4¢/kg + 40% |
| | | Phenols: | | | | |
| 2707.99.51 | 00 | Containing more than 50 percent by weight of hydroxybenzene..... | kg..... | 2.9¢/kg + 12.5% ^{2/} | Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) | 7.7¢/kg + 29.5% |
| 2707.99.55 | 00 | Metacresol, orthocresol, paracresol and metaparacresol, all the foregoing having a purity of 75 percent or more by weight..... | kg..... | 0.9¢/kg + 3% ^{1/} | Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) | 15.4¢/kg + 42.5% |
| 2707.99.59 | 00 | Other..... | kg..... | Free ^{1/} | | Free |
| 2707.99.90 | | Other..... | | Free ^{1/} | | Free |
| | 10 | Carbon black feedstocks..... | bbbl | | | |
| | 90 | Other..... | kg | | | |
| 2708 | | Pitch and pitch coke, obtained from coal tar or from other mineral tars: | | | | |
| 2708.10.00 | 00 | Pitch..... | kg..... | Free ^{1/} | | Free |
| 2708.20.00 | 00 | Pitch coke..... | kg..... | Free ^{1/} | | Free |

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| Heading/ Subheading | Stat. Suf- fix | Article Description | Unit of Quantity | Rates of Duty | | |
|------------------------|----------------------|---|------------------------|-------------------------|---|------------|
| | | | | 1 | | 2 |
| | | | | General | Special | |
| 2709.00 | | Petroleum oils and oils obtained from bituminous minerals, crude: | | | | |
| 2709.00.10 | 00 | Testing under 25 degrees A.P.I..... | bbbl..... | 5.25¢/bbbl ^U | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | 21¢/bbbl |
| 2709.00.20 | | Testing 25 degrees A.P.I. or more..... | | 10.5¢/bbbl ^U | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | 21¢/bbbl |
| | 10 | Condensate derived wholly from natural gas..... | bbbl | | | |
| | 90 | Other..... | bbbl | | | |
| 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: Petroleum oils and oils obtained from bituminous minerals (other than crude) and 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 those containing biodiesel and other than waste oils: | | | | |
| 2710.12 | | Light oils and preparations: | | | | |
| 2710.12.15 | | Motor fuel..... | | 52.5¢/bbbl ^U | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | \$1.05/bbl |
| | 10 | Gasoline: Leaded..... | bbbl | | | |
| | 14 | Unleaded: Reformulated..... | bbbl | | | |
| | 19 | Other..... | bbbl | | | |
| | 20 | Jet fuel, naphtha-type..... | bbbl | | | |
| | 50 | Other..... | bbbl | | | |
| 2710.12.18 | | Motor fuel blending stock..... | | 52.5¢/bbbl ^U | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | \$1.05/bbl |
| | 05 | Reformulated blendstock for oxygenate blending (RBOB)..... | bbbl | | | |
| | 90 | Other..... | bbbl | | | |
| 2710.12.25 | 00 | Naphthas (except motor fuel or motor fuel blending stock)..... | bbbl..... | 10.5¢/bbbl ^U | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | 21¢/bbbl |

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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) and 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 those containing biodiesel and other than waste oils: (con.) | | | | |
| 2710.12 (con.) | | Light oils and preparations: (con.) | | | | |
| | | 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 ^{1/} | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | 21¢/bbl |
| | 45 | Insulating or transformer oils..... | bbl | | | |
| | 90 | Other..... | bbl | | | |
| 2710.12.90 | 00 | Other..... | kg..... liters | 7% ^{3/} | Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) ^{4/} | 25% |

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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) and 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 those containing biodiesel and other than waste oils: (con.) | | | | |
| 2710.19 | | Other: | | | | |
| | | Distillate and residual fuel oils (including blended fuel oils): | | | | |
| 2710.19.06 | | Testing under 25 degrees A.P.I..... | | 5.25¢/bbl ¹ | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | 21¢/bbl |
| | | 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): | | | | |
| | 05 | Containing 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 | | | |

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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) and 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 those containing biodiesel and other than waste oils: (con.) | | | | |
| 2710.19 (con.) | | Other: (con.) | | | | |
| | | Distillate and residual fuel oils (including blended fuel oils): (con.) | | | | |
| 2710.19.11 | | Testing 25 degrees A.P.I. or more..... | | 10.5¢/bbl ¹ | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, 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: | | | | |
| | 02 | Containing not more than 15 ppm of sulfur..... | bbl | | | |
| | 03 | Containing more than 15 ppm but not more than 500 ppm of sulfur..... | bbl | | | |
| | 04 | Containing more than 500 ppm of sulfur..... | bbl | | | |
| | | Other: | | | | |
| | 05 | Containing not more than 15 ppm of sulfur..... | bbl | | | |
| | 07 | Containing more than 15 ppm but not more than 500 ppm of sulfur..... | bbl | | | |
| | 08 | Containing more than 500 ppm of sulfur..... | bbl | | | |
| | | Other: | | | | |
| | 11 | Containing not more than 15 ppm of sulfur..... | bbl | | | |
| | 13 | Containing more than 15 ppm but not more than 500 ppm of sulfur..... | bbl | | | |
| | 14 | Containing more than 500 ppm of sulfur..... | bbl | | | |

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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) and 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 those containing biodiesel and other than waste oils: (con.) | | | | |
| 2710.19 (con.) | | Other: (con.) | | | | |
| | | Distillate and residual fuel oils (including blended fuel oils): (con.) | | | | |
| 2710.19.11 (con.) | | Testing 25 degrees A.P.I. or more (con.) | | | | |
| | 15 | 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 500 ppm of sulfur..... | bbbl | | | |
| | 25 | Containing more than 500 ppm of sulfur..... | bbbl | | | |
| | 50 | Having a Saybolt Universal viscosity at 37.8°C of more than 125 seconds (heavy fuel oils)..... | bbbl | | | |
| 2710.19.16 | 00 | Kerosene-type jet fuel..... | bbbl | 52.5¢/bbbl ^U | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | \$1.05/bbl |
| | | Kerosene (except kerosene-type jet fuel): | | | | |
| 2710.19.24 | 00 | Motor fuel..... | bbbl | 52.5¢/bbbl ^U | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | \$1.05/bbl |
| 2710.19.25 | 00 | Motor fuel blending stock..... | bbbl | 52.5¢/bbbl ^U | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | \$1.05/bbl |
| 2710.19.26 | 00 | Kerosene (except kerosene-type jet fuel)..... | bbbl | 10.5¢/bbbl ^U | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | 21¢/bbl |

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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) and 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 those containing biodiesel and other than waste oils: (con.) | | | | |
| 2710.19 (con.) | | Other: (con.) | | | | |
| | | Lubricating oils and greases, with or without additives: | | | | |
| 2710.19.30 | | Oils..... | | 84¢/bbl ^{5/} | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, 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 | | | |
| 2710.19.35 | 00 | Greases: | | | | |
| | | Containing not over 10 percent by weight of salts of fatty acids of animal (including marine animal) or vegetable origin..... | kg..... | 5.8% ^{5/} | Free (A, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | 20% |
| 2710.19.40 | 00 | Other..... | kg..... | 1.3¢/kg + 5.7% ^{5/} | Free (A, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | 4.4¢/kg + 20% |

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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.) | | | | |
| 2710.19 (con.) | | Petroleum oils and oils obtained from bituminous minerals (other than crude) and 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 those containing biodiesel and other than waste oils: (con.) | | | | |
| 2710.19.45 | | Other: (con.) | | | | |
| | | 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 ^{1/} | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | 21¢/bbl |
| | 30 | White mineral oil: | | | | |
| | 40 | Medicinal grade..... | bbl | | | |
| | 45 | Other..... | bbl | | | |
| | 90 | Insulating or transformer oils..... | bbl | | | |
| 2710.19.90 | 00 | Other..... | kg..... liters | 7% ^{6/} | Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) | 25% |

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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.) | | | | |
| 2710.20 | | Petroleum oils and oils obtained from bituminous minerals (other than crude) and 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, containing biodiesel, other than waste oils: | | | | |
| 2710.20.05 | | Distillate and residual fuel oils (including blended fuel oils): | | | | |
| | | Testing under 25 degrees A.P.I..... | | 5.25¢/bbl ¹ | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | 21¢/bbl |
| | 10 | 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)..... | bbl | | | |
| | 20 | Having a Saybolt Universal viscosity at 37.8°C of more than 125 seconds (heavy fuel oils).... | bbl | | | |
| | 50 | Other..... | bbl | | | |

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27-13

| 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.) | | | | |
| 2710.20 (con.) | | Petroleum oils and oils obtained from bituminous minerals (other than crude) and 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, containing biodiesel, other than waste oils: (con.) | | | | |
| 2710.20.10 | | Distillate and residual fuel oils (including blended fuel oils): (con.) Testing 25 degrees A.P.I. or more..... | | 10.5¢/bbl ¹ | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, 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: | | | | |
| | 02 | Diesel oil: Containing not more than 15 ppm of sulfur..... | bbl | | | |
| | 03 | Containing more than 15 ppm but not more than 500 ppm of sulfur..... | bbl | | | |
| | 04 | Containing more than 500 ppm of sulfur..... | bbl | | | |
| | 05 | Other: Containing not more than 15 ppm of sulfur..... | bbl | | | |
| | 07 | Containing more than 15 ppm but not more than 500 ppm of sulfur..... | bbl | | | |
| | 08 | Containing more than 500 ppm of sulfur..... | bbl | | | |
| | 11 | Other: Containing not more than 15 ppm of sulfur..... | bbl | | | |
| | 13 | Containing more than 15 ppm but not more than 500 ppm of sulfur..... | bbl | | | |
| | 14 | Containing more than 500 ppm of sulfur..... | bbl | | | |
| | 15 | 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 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 | | | |

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V
27-14

| 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.) | | | | |
| 2710.20 (con.) | | Petroleum oils and oils obtained from bituminous minerals (other than crude) and 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, containing biodiesel, other than waste oils: (con.) | | | | |
| 2710.20.15 | 00 | Kerosene-type jet fuel, motor fuel or motor fuel blending stock..... | bbbl..... | 52.5¢/bbbl ¹ | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | \$1.05/bbl |
| 2710.20.25 | 00 | Kerosene (except kerosene-type jet fuel, motor fuel or motor fuel blending stock)..... | bbbl..... | 10.5¢/bbbl ¹ | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | 21¢/bbl |
| 2710.91.00 | 00 | Waste oils: Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)..... | bbbl..... | 10.5¢/bbbl ² | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | 21¢/bbl |

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27-15

| 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.) | | | | |
| 2710.99 | | Waste oils: (con.) Other: | | | | |
| 2710.99.05 | 00 | Wastes of distillate and residual fuel oils (whether or not blended): Testing under 25 degrees A.P.I..... | bbl..... | 5.25¢/bbl ^{2/} | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | 21¢/bbl |
| 2710.99.10 | 00 | Testing 25 degrees A.P.I. or more..... | bbl..... | 10.5¢/bbl ^{2/} | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | 21¢/bbl |
| 2710.99.16 | 00 | Wastes of motor fuel or of motor fuel blending stock..... | bbl..... | 52.5¢/bbl ^{2/} | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | \$1.05/bbl |
| 2710.99.21 | 00 | Wastes of kerosene or naphthas..... | bbl..... | 10.5¢/bbl ^{2/} | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | 21¢/bbl |
| 2710.99.31 | 00 | Wastes of lubricating oils and greases (whether or not containing additives): Of oils..... | bbl..... | 84¢/bbl ^{2/} | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | \$1.68/bbl |
| 2710.99.32 | 00 | Of greases: Containing not over 10 percent by weight of salts of fatty acids of animal (including marine animal) or vegetable origin..... | kg..... | 5.8% ^{2/} | Free (A, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | 20% |
| 2710.99.39 | 00 | Other..... | kg..... | 1.3¢/kg + 5.7% ^{2/} | Free (A, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | 4.4¢/kg + 20% |

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27-16

| 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.) | | | | |
| 2710.99 (con.) | | Waste oils: (con.) Other: (con.) | | | | |
| 2710.99.45 | 00 | Other: Mixtures of hydrocarbons not elsewhere specified or included, which contain not over 50 percent of any single hydrocarbon compound..... | bbl..... | 10.5¢/bbl ² | Free (A+, AU, BH, CL, CO, D, IL, JO, KR, MA, OM, P, PA, PE, R, S, SG) | 21¢/bbl |
| 2710.99.90 | 00 | Other..... | kg..... liters | 7% ² | Free (A+, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG) | 25% |

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27-17

| Heading/ Subheading | Stat. Suf- fix | Article Description | Unit of Quantity | Rates of Duty | | |
|------------------------|----------------------|---|------------------------|--------------------|---------|---------|
| | | | | 1 | | 2 |
| | | | | General | Special | |
| 2711 | | Petroleum gases and other gaseous hydrocarbons: | | | | |
| | | Liquefied: | | | | |
| 2711.11.00 | 00 | Natural gas..... | m ³ | Free ^{1/} | | Free |
| 2711.12.00 | | Propane..... | m ³ | Free ^{1/} | | Free |
| | 10 | Propane with a minimum purity of 90 liquid volume percent..... | m ³ | | | |
| | 20 | Other..... | m ³ | | | |
| 2711.13.00 | | Butanes..... | m ³ | Free ^{1/} | | Free |
| | 10 | Butanes with a purity of 90 liquid volume percent or more, but less than 95 liquid volume percent.... | m ³ | | | |
| | 20 | Other..... | m ³ | | | |
| 2711.14.00 | | Ethylene, propylene, butylene and butadiene..... | | Free ^{1/} | | Free |
| | 10 | Ethylene..... | kg | | | |
| | 20 | Propylene..... | kg | | | |
| | 30 | Butylene..... | kg | | | |
| | 40 | Butadiene..... | kg | | | |
| 2711.19.00 | | Other..... | kg..... | Free ^{1/} | | Free |
| | 10 | Ethane..... | kg | | | |
| | 20 | Other..... | kg | | | |
| | | In gaseous state: | | | | |
| 2711.21.00 | 00 | Natural gas..... | m ³ | Free ^{1/} | | Free |
| 2711.29.00 | | Other..... | kg..... | Free ^{1/} | | Free |
| | 10 | Propane: | | | | |
| | | Propane with a minimum purity of 90 liquid volume percent..... | kg | | | |
| | 15 | Other..... | kg | | | |
| | 20 | Butanes: | | | | |
| | | Butanes with a purity of 90 liquid volume percent or more, but less than 95 liquid volume percent..... | kg | | | |
| | 25 | Other..... | kg | | | |
| | 60 | Other..... | kg | | | |
| 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 ^{1/} | | Free |
| 2712.20.00 | 00 | Paraffin wax containing by weight less than 0.75 percent of oil..... | kg..... | Free ^{2/} | | 2.2¢/kg |
| 2712.90 | | Other: | | | | |
| 2712.90.10 | 00 | Montan wax..... | kg..... | Free ^{1/} | | Free |
| 2712.90.20 | 00 | Other..... | kg..... | Free ^{1/} | | 2.2¢/kg |

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27-18

| Heading/ Subheading | Stat. Suf- fix | Article Description | Unit of Quantity | Rates of Duty | | |
|------------------------|----------------------|--|------------------------|--------------------|---------|------|
| | | | | 1 | | 2 |
| | | | | General | Special | |
| 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 ^{1/} | | Free |
| 2713.12.00 | 00 | Calcined..... | t | Free ^{1/} | | 45% |
| 2713.20.00 | 00 | Petroleum bitumen..... | t | Free ^{1/} | | Free |
| 2713.90.00 | 00 | Other residues of petroleum oils or of oils obtained from bituminous materials..... | t | Free ^{1/} | | Free |
| 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 ^{1/} | | Free |
| 2714.90.00 | 00 | Other..... | t | Free ^{1/} | | 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 ^{1/} | | Free |
| 2716.00.00 | 00 | Electrical energy..... | MWh..... | Free | | Free |

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1/ See 9903.88.03.

2/ See 9903.88.15.

3/ See 9902.01.18 and 9903.88.03.

4/ For ethyl alcohol or a mixture thereof from CBERA beneficiaries, see section 423 of the Tax Reform Act of 1986, as amended (19 U.S.C. 2703 note); for ethyl alcohol or a mixture thereof from DR-CAFTA beneficiaries, see section 201(a)(3)(B)(ii) of the DR-CAFTA Implementation Act (19 U.S.C. 4031(a)(3)(B)(ii)).

5/ See 9903.88.02.

6/ See 9902.01.19 and 9903.88.03.