

SECTION V

MINERAL PRODUCTS

CHAPTER 25

SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

Notes

1. Except where their context or note 4 to this chapter otherwise requires, the headings of this chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This chapter does not cover:
 - (a) sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 2802);
 - (b) earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3 (heading 2821);
 - (c) medicaments or other products of Chapter 30;
 - (d) perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) dolomite ramming mix (heading 3816);
 - (f) setts, curbstones or flagstones (heading 6801); mosaic cubes or the like (heading 6802); roofing, facing or damp-course slates (heading 6803);
 - (g) precious or semi-precious stones (heading 7102 or 7103);
 - (h) cultured crystals (other than optical elements) weighing not less than 2,5 g each, of sodium chloride or of magnesium oxide, of heading 3824; optical elements of sodium chloride or of magnesium oxide (heading 9001);
 - (ij) billiard chalks (heading 9504); or
 - (k) writing or drawing chalks or tailors' chalks (heading 9609).
3. Any products classifiable in heading 2517 and any other heading of the chapter are to be classified in heading 2517.
4. Heading 2530 applies, inter alia, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2501 00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water:		
2501 00 10	– Sea water and salt liquors	Free	—
	– Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents:		
2501 00 31	–– For chemical transformation (separation of Na from Cl) for the manufacture of other products (l)	Free	—
	–– Other:		
2501 00 51	––– Denatured (l) or for industrial uses (including refining) other than the preservation or preparation of foodstuffs for human or animal consumption (l)	1,7 €/1 000 kg/net	—
	––– Other:		
2501 00 91	–––– Salt suitable for human consumption	2,6 €/1 000 kg/net	—
2501 00 99	–––– Other	2,6 €/1 000 kg/net	—
2502 00 00	Unroasted iron pyrites	Free	—
2503 00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur:		
2503 00 10	– Crude or unrefined sulphur	Free	—
2503 00 90	– Other	1,7	—
2504	Natural graphite:		
2504 10 00	– In powder or in flakes	Free	—
2504 90 00	– Other	Free	—
2505	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26:		
2505 10 00	– Silica sands and quartz sands	Free	—
2505 90 00	– Other	Free	—
2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
2506 10 00	– Quartz	Free	—
2506 20 00	– Quartzite	Free	—
2507 00	Kaolin and other kaolinic clays, whether or not calcined:		
2507 00 20	– Kaolin	Free	—
2507 00 80	– Other kaolinic clays	Free	—
2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths:		
2508 10 00	– Bentonite	Free	—

(l) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>)).

(l) Entry under this subheading is subject to the conditions laid down in section II, paragraph F, of the preliminary provisions.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2508 30 00	– Fireclay	Free	—
2508 40 00	– Other clays	Free	—
2508 50 00	– Andalusite, kyanite and sillimanite	Free	—
2508 60 00	– Mullite	Free	—
2508 70 00	– Chamotte or dinas earths	Free	—
2509 00 00	Chalk	Free	—
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk:		
2510 10 00	– Unground	Free	—
2510 20 00	– Ground	Free	—
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816:		
2511 10 00	– Natural barium sulphate (barytes)	Free	—
2511 20 00	– Natural barium carbonate (witherite)	Free	—
2512 00 00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	Free	—
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:		
2513 10 00	– Pumice stone	Free	—
2513 20 00	– Emery, natural corundum, natural garnet and other natural abrasives	Free	—
2514 00 00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	—
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2,5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
	– Marble and travertine:		
2515 11 00	–– Crude or roughly trimmed	Free	—
2515 12 00	–– Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	—
2515 20 00	– Ecaussine and other calcareous monumental or building stone; alabaster	Free	—
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
	– Granite:		
2516 11 00	–– Crude or roughly trimmed	Free	—
2516 12 00	–– Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	—
2516 20 00	– Sandstone	Free	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2516 90 00	– Other monumental or building stone	Free	—
2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated:		
2517 10	– Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated:		
2517 10 10	— Pebbles, gravel, shingle and flint	Free	—
2517 10 20	— Limestone, dolomite and other calcareous stone, broken or crushed	Free	—
2517 10 80	— Other	Free	—
2517 20 00	– Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517 10	Free	—
2517 30 00	– Tarred macadam	Free	—
	– Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated:		
2517 41 00	— Of marble	Free	—
2517 49 00	— Other	Free	—
2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
2518 10 00	– Dolomite, not calcined or sintered	Free	—
2518 20 00	– Calcined or sintered dolomite	Free	—
2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure:		
2519 10 00	– Natural magnesium carbonate (magnesite)	Free	—
2519 90	– Other:		
2519 90 10	— Magnesium oxide, other than calcined natural magnesium carbonate	1,7	—
2519 90 30	— Dead-burned (sintered) magnesia	Free	—
2519 90 90	— Other	Free	—
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders:		
2520 10 00	– Gypsum; anhydrite	Free	—
2520 20 00	– Plasters	Free	—
2521 00 00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	Free	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825:		
2522 10 00	– Quicklime	1,7	—
2522 20 00	– Slaked lime	1,7	—
2522 30 00	– Hydraulic lime	1,7	—
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers:		
2523 10 00	– Cement clinkers	1,7	—
	– Portland cement:		
2523 21 00	– White cement, whether or not artificially coloured	1,7	—
2523 29 00	– Other	1,7	—
2523 30 00	– Aluminous cement	1,7	—
2523 90 00	– Other hydraulic cements	1,7	—
2524	Asbestos:		
2524 10 00	– Crocidolite	Free	—
2524 90 00	– Other	Free	—
2525	Mica, including splittings; mica waste:		
2525 10 00	– Crude mica and mica rifted into sheets or splittings	Free	—
2525 20 00	– Mica powder	Free	—
2525 30 00	– Mica waste	Free	—
2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc:		
2526 10 00	– Not crushed, not powdered	Free	—
2526 20 00	– Crushed or powdered	Free	—
[2527]			
2528 00 00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H₃BO₃, calculated on the dry weight ...	Free	—
2529	Feldspar; leucite; nepheline and nepheline syenite; fluorspar:		
2529 10 00	– Feldspar	Free	—
	– Fluorspar:		
2529 21 00	– Containing by weight 97 % or less of calcium fluoride	Free	—
2529 22 00	– Containing by weight more than 97 % of calcium fluoride	Free	—
2529 30 00	– Leucite; nepheline and nepheline syenite	Free	—
2530	Mineral substances not elsewhere specified or included:		
2530 10 00	– Vermiculite, perlite and chlorites, unexpanded	Free	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2530 20 00	– Kieserite, epsomite (natural magnesium sulphates)	Free	—
2530 90	– Other:		
2530 90 30	–– Celestine and strontianite	Free	—
2530 90 40	–– Spodumene, petalite, lepidolite, amblygonite, hectorite, jadarite and similar minerals, suitable for the extraction of lithium	Free	—
2530 90 50	–– Bastnaesite, xenotime and similar minerals, suitable for the extraction of rare-earth metals, scandium or yttrium	Free	—
2530 90 70	–– Other	Free	—

CHAPTER 26

ORES, SLAG AND ASH

Notes

1. This chapter does not cover:
 - (a) slag or similar industrial waste prepared as macadam (heading 2517);
 - (b) natural magnesium carbonate (magnesite), whether or not calcined (heading 2519);
 - (c) sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 2710);
 - (d) basic slag of Chapter 31;
 - (e) slag wool, rock wool or similar mineral wools (heading 6806);
 - (f) waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious-metal compounds, of a kind used principally for the recovery of precious metal (heading 7112 or 8549); or
 - (g) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings 2601 to 2617, the term 'ores' means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading 2620 applies only to:
 - (a) slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 2621); and
 - (b) slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading notes

1. For the purposes of subheading 2620 21, 'leaded gasoline sludges and leaded anti-knock compound sludges' mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620 60.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2601	Iron ores and concentrates, including roasted iron pyrites:		
	– Iron ores and concentrates, other than roasted iron pyrites:		
2601 11 00	–– Non-agglomerated	Free	—
2601 12 00	–– Agglomerated	Free	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2601 20 00	– Roasted iron pyrites	Free	—
2602 00 00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight	Free	—
2603 00 00	Copper ores and concentrates	Free	—
2604 00 00	Nickel ores and concentrates	Free	—
2605 00 00	Cobalt ores and concentrates	Free	—
2606 00 00	Aluminium ores and concentrates	Free	—
2607 00 00	Lead ores and concentrates	Free	—
2608 00 00	Zinc ores and concentrates	Free	—
2609 00 00	Tin ores and concentrates	Free	—
2610 00 00	Chromium ores and concentrates	Free	—
2611 00 00	Tungsten ores and concentrates	Free	—
2612	Uranium or thorium ores and concentrates:		
2612 10	– Uranium ores and concentrates:		
2612 10 10	–– Uranium ores and pitchblende, and concentrates thereof, with a uranium content of more than 5 % by weight (Euratom)	Free	—
2612 10 90	–– Other	Free	—
2612 20	– Thorium ores and concentrates:		
2612 20 10	–– Monazite; urano-thorianite and other thorium ores and concentrates, with a thorium content of more than 20 % by weight (Euratom)	Free	—
2612 20 90	–– Other	Free	—
2613	Molybdenum ores and concentrates:		
2613 10 00	– Roasted	Free	—
2613 90 00	– Other	Free	—
2614 00 00	Titanium ores and concentrates	Free	—
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates:		
2615 10 00	– Zirconium ores and concentrates	Free	—
2615 90 00	– Other	Free	—
2616	Precious-metal ores and concentrates:		
2616 10 00	– Silver ores and concentrates	Free	—
2616 90 00	– Other	Free	—
2617	Other ores and concentrates:		
2617 10 00	– Antimony ores and concentrates	Free	—
2617 90 00	– Other	Free	—
2618 00 00	Granulated slag (slag sand) from the manufacture of iron or steel	Free	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2619 00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel:		
2619 00 20	– Waste suitable for the recovery of iron or manganese	Free	—
2619 00 95	– Waste suitable for the extraction of vanadium	Free	—
2619 00 97	– Other	Free	—
2620	Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds:		
	– Containing mainly zinc:		
2620 11 00	--- Hard zinc spelter	Free	—
2620 19 00	--- Other	Free	—
	– Containing mainly lead:		
2620 21 00	--- Leaded gasoline sludges and leaded anti-knock compound sludges	Free	—
2620 29 00	--- Other	Free	—
2620 30 00	– Containing mainly copper	Free	—
2620 40 00	– Containing mainly aluminium	Free	—
2620 60 00	– Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	Free	—
	– Other:		
2620 91 00	--- Containing antimony, beryllium, cadmium, chromium or their mixtures	Free	—
2620 99	--- Other:		
2620 99 10	---- Containing mainly nickel	Free	—
2620 99 20	---- Containing mainly niobium or tantalum	Free	—
2620 99 40	---- Containing mainly tin	Free	—
2620 99 60	---- Containing mainly titanium	Free	—
2620 99 95	---- Other	Free	—
2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste:		
2621 10 00	– Ash and residues from the incineration of municipal waste	Free	—
2621 90 00	– Other	Free	—

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 300 °C, after conversion to 1 013 mbar 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 %.
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 % 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 and 2707 40, 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 subheading 2710 12, 'light oils and preparations' are those of which 90 % or more by volume (including losses) distil 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 notes (¹)

1. For the purposes of subheading 2707 99 80, the term 'phenols' applies to products which contain more than 50 % by weight of phenols.
2. For the purposes of heading 2710:
 - (a) 'special spirits' (subheadings 2710 12 21 and 2710 12 25) mean light oils as defined in subheading note 4 to this chapter, 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) 'white spirit' (subheading 2710 12 21) means special spirits as defined in paragraph (a) above with a flash-point higher than 21 °C by the EN ISO 13736 method;
 - (c) 'medium oils' (subheadings 2710 19 11 to 2710 19 29) mean oils and preparations of which less than 90 % by volume (including losses) distils at 210 °C and 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method);
 - (d) 'heavy oils' (subheadings 2710 19 31 to 2710 19 99 and 2710 20 11 to 2710 20 90) mean oils and preparations of which less than 65 % by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method) or of which the distillation percentage at 250 °C cannot be determined by that method;
 - (e) 'gas oils' (subheadings 2710 19 31 to 2710 19 48 and 2710 20 11 to 2710 20 19) mean heavy oils as defined in paragraph (d) above of which 85 % or more by volume (including losses) distils at 350 °C by the ISO 3405 method (equivalent to the ASTM D 86 method);
 - (f) 'fuel oils' (subheadings 2710 19 51 to 2710 19 67 and 2710 20 32 to 2710 20 38) mean heavy oils as defined in paragraph (d) above (other than gas oils as defined in paragraph (e)) which, for a corresponding diluted colour C, have a viscosity V:
 - not exceeding that shown in line I of the following table when the sulphated ashes content is less than 1 % by the ISO 3987 method and the saponification number is less than 4 by the ISO 6293-1 or 6293-2 method (except where the product contains one or more bio-components, in which case the requirement in this indent for the saponification number to be less than 4 does not apply),
 - exceeding that shown in line II when the pour point is not less than 10 °C by the ISO 3016 method,
 - exceeding that shown in line I but not exceeding that shown in line II when 25 % or more by volume distils at 300 °C by the ISO 3405 method (equivalent to the ASTM D 86 method) or, if less than 25 % by volume distils at 300 °C, when the pour point is higher than 10 °C below zero by the ISO 3016 method. These provisions apply only to oils having a diluted colour C of less than 2.

Diluted colour C/Viscosity V concordance table

Colour C		0	0,5	1	1,5	2	2,5	3	3,5	4	4,5	5	5,5	6	6,5	7	7,5 and above
Viscosity V	I	4	4	4	5,4	9	15,1	25,3	42,4	71,1	119	200	335	562	943	1 580	2 650
	II	7	7	7	7	9	15,1	25,3	42,4	71,1	119	200	335	562	943	1 580	2 650

The term 'viscosity V' means the kinematic viscosity at 50 °C expressed in $10^{-6} \text{ m}^2 \text{ s}^{-1}$ by the EN ISO 3104 method.

(¹) Unless otherwise stated, the term 'method' means the latest version of the determination methods laid down by the Comité européen de normalisation (CEN), the International Standardisation Organisation (ISO), or the American Society for Testing and Materials (ASTM).

The term 'diluted colour C' means the colour of a product, as determined by the ISO 2049 method (equivalent to the ASTM D 1 500 method), after one part of the product has been made up to 100 parts by volume with xylene, toluene or another suitable solvent. The colour must be determined immediately after dilution.

The term 'bio-components' means animal or vegetable fats, animal or vegetable oils, or mono-alkyl esters of fatty acids (FAMAE).

Subheadings 2710 19 51 to 2710 19 67 and 2710 20 32 to 2710 20 38 cover only fuel oils of natural colour.

These subheadings do not cover heavy oils defined in paragraph (d) above for which it is not possible to determine:

- the distillation percentage (zero shall be deemed to be a percentage) at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method),
- the kinematic viscosity at 50 °C by the EN ISO 3104 method,
- or the diluted colour C by the ISO 2049 method (equivalent to the ASTM D 1500 method).

Such products fall in subheadings 2710 19 71 to 2710 19 99 or 2710 20 90;

(g) 'containing biodiesel' means that the products of subheading 2710 20 have a minimum content of biodiesel, i.e. mono-alkyl esters of fatty acids (FAMAE) of a kind used as a fuel, of 0,5 % by volume (determination by the EN 14078 method).

3. For the purposes of heading 2712, the expression 'crude petroleum jelly' (subheading 2712 10 10) is to be taken to apply to petroleum jelly of a natural colour higher than 4,5 by the ISO 2049 method (equivalent to the ASTM D 1500 method).

4. For the purposes of subheadings 2712 90 31 to 2712 90 39, the term 'crude' is to be taken to apply to products:

- (a) with an oil content of 3,5 % by weight or higher, if their viscosity at 100 °C is lower than $9 \times 10^{-6} \text{ m}^2 \text{ s}^{-1}$ by the EN ISO 3104 method; or
- (b) of a natural colour higher than 3 by the ISO 2049 method (equivalent to the ASTM D 1500 method), if their viscosity at 100 °C is $9 \times 10^{-6} \text{ m}^2 \text{ s}^{-1}$ or higher by the EN ISO 3104 method.

5. For the purposes of headings 2710, 2711 and 2712, the term 'specific process' is to be taken to apply to the following operations:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;

- (ij) isomerisation;
- (k) (in respect of products of subheadings 2710 19 31 to 2710 19 99 only) desulphurisation with hydrogen resulting in a reduction of at least 85 % of the sulphur content of the products processed (EN ISO 20846, EN ISO 20884 or EN ISO 14596 or EN ISO 24260, EN ISO 20847 and EN ISO 8754 methods);
- (l) (in respect of products of heading 2710 only) deparaffining by a process other than filtering;
- (m) (in respect of products of subheadings 2710 19 31 to 2710 19 99 only) treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of subheadings 2710 19 71 to 2710 19 99 (for example, hydrofinishing or decolorisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) (in respect of products of subheadings 2710 19 51 to 2710 19 67 only) atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C by the ISO 3405 method (equivalent to the ASTM D 86 method). If 30 % or more by volume, including losses, of such products distils at 300 °C by the ISO 3405 method (equivalent to the ASTM D 86 method), the quantities of products which may be obtained during the atmospheric distillation and which fall in subheadings 2710 12 11 to 2710 12 90 or 2710 19 11 to 2710 19 29 shall be dutiable at the same rates as those provided for under subheadings 2710 19 62 to 2710 19 67 according to the kind and value of the products used and on the net weight of the products obtained. This rule shall not apply to products so obtained which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or chemical transformation by a process not being a specific process;
- (o) (in respect of products of subheadings 2710 19 71 to 2710 19 99 only) treatment by means of a high-frequency electrical brush-discharge;
- (p) solely for products of subheading 2712 90 31: de-oiling by fractional crystallisation.

Should any preparatory treatment prior to the above treatments be necessary by reason of technical requirements, the customs exemption is to apply only to the quantities of the products intended for and actually subjected to such of the above treatments; any waste products arising during preparatory treatment are also to be exempt from customs duty.

6. The quantities of products which may be obtained during chemical transformation, or during preparatory treatment which may be necessary by reason of technical requirements, and which fall in headings or subheadings 2707 10 00, 2707 20 00, 2707 30 00, 2707 50 00, 2710, 2711, 2712 10, 2712 20, 2712 90 31 to 2712 90 99 and 2713 90 are to be dutiable at the same rates as those provided for in respect of products 'for other purposes', according to the kind and value of the products used and on the net weight of the products obtained. This rule is not to apply to such products of headings 2710 to 2712 which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or further chemical transformation.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal:		
	– Coal, whether or not pulverised, but not agglomerated:		
2701 11 00	–– Anthracite	Free	—
2701 12	–– Bituminous coal:		
2701 12 10	––– Coking coal	Free	—
2701 12 90	––– Other	Free	—
2701 19 00	–– Other coal	Free	—
2701 20 00	– Briquettes, ovoids and similar solid fuels manufactured from coal	Free	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2702	Lignite, whether or not agglomerated, excluding jet:		
2702 10 00	– Lignite, whether or not pulverised, but not agglomerated	Free	—
2702 20 00	– Agglomerated lignite	Free	—
2703 00 00	Peat (including peat litter), whether or not agglomerated	Free	—
2704 00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon:		
2704 00 10	– Coke and semi-coke of coal	Free	—
2704 00 30	– Coke and semi-coke of lignite	Free	—
2704 00 90	– Other	Free	—
2705 00 00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	Free	1 000 m ³
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	—
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)	3 (¹)	—
2707 20 00	– Toluol (toluene)	3 (¹)	—
2707 30 00	– Xylol (xylenes)	3 (¹)	—
2707 40 00	– Naphthalene	Free	—
2707 50 00	– Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	3 (¹)	—
	– Other:		
2707 91 00	-- Creosote oils	1,7	—
2707 99	-- Other:		
	--- Crude oils:		
2707 99 11	---- Crude light oils of which 90 % or more by volume distils at temperatures of up to 200 °C	1,7	—
2707 99 19	---- Other	Free	—
2707 99 20	--- Sulphuretted toppings; anthracene	Free	—
2707 99 50	--- Basic products	1,7	—
2707 99 80	--- Phenols	1,2	—

(¹) 'Free' for uses other than for use as a power or heating fuel, subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>)).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	--- Other:		
2707 99 91	----- For the manufacture of the products of heading 2803 (¹)	Free	—
2707 99 99	----- Other	1,7	—
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars:		
2708 10 00	– Pitch	Free	—
2708 20 00	– Pitch coke	Free	—
2709 00	Petroleum oils and oils obtained from bituminous minerals, crude:		
2709 00 10	– Natural gas condensates	Free	—
2709 00 90	– Other	Free	—
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 those containing biodiesel and other than waste oils:		
2710 12	-- Light oils and preparations:		
2710 12 11	--- For undergoing a specific process (¹)	4,7 (²)	—
2710 12 15	--- For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 12 11 (¹)	4,7 (²) (³)	—
	--- For other purposes:		
	----- Special spirits:		
2710 12 21	----- White spirit	4,7	—
2710 12 25	----- Other	4,7	—
	----- Other:		
	----- Motor spirit:		
2710 12 31	----- Aviation spirit	4,7	—
	----- Other, with a lead content:		
	----- Not exceeding 0,013 g per litre:		
2710 12 41	----- With an octane number (RON) of less than 95	4,7	m³ (⁴)
2710 12 45	----- With an octane number (RON) of 95 or more but less than 98	4,7	m³ (⁴)
2710 12 49	----- With an octane number (RON) of 98 or more	4,7	m³ (⁴)

(¹) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>)).

(²) Autonomous duty: Free.

(³) See additional note 6 (CN).

(⁴) Measured at a temperature of 15 °C.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2710 12 50	----- Exceeding 0,013 g per litre	4,7	m ³ (¹)
2710 12 70	----- Spirit type jet fuel	4,7	—
2710 12 90	----- Other light oils	4,7	—
2710 19	--- Other:		
	--- Medium oils:		
2710 19 11	---- For undergoing a specific process (²)	4,7 (³)	—
2710 19 15	---- For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 11 (²)	4,7 (³) (⁴)	—
	--- For other purposes:		
	---- Kerosene:		
2710 19 21	---- Jet fuel	4,7 (³)	—
2710 19 25	---- Other	4,7	—
2710 19 29	---- Other	4,7	—
	---- Heavy oils:		
	---- Gas oils:		
2710 19 31	---- For undergoing a specific process (²)	3,5 (³)	—
2710 19 35	---- For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 31 (²)	3,5 (³) (⁴)	—
	---- For other purposes:		
	---- With a sulphur content not exceeding 0,001 % by weight:		
2710 19 42	---- Having a bio-based carbon content (⁵) of at least 80 % by weight	3,5 (⁶)	—
2710 19 44	---- Other	3,5 (⁶)	—
2710 19 46	---- With a sulphur content exceeding 0,001 % by weight but not exceeding 0,002 % by weight	3,5 (⁶)	—
2710 19 47	---- With a sulphur content exceeding 0,002 % by weight but not exceeding 0,1 % by weight	3,5 (⁶)	—
2710 19 48	---- With a sulphur content exceeding 0,1 % by weight	3,5 (⁶)	—
	---- Fuel oils:		
2710 19 51	---- For undergoing a specific process (²)	3,5 (³)	—
2710 19 55	---- For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 51 (²)	3,5 (³) (⁴)	—
	---- For other purposes:		
2710 19 62	---- With a sulphur content not exceeding 0,1 % by weight	3,5	—

(¹) Measured at a temperature of 15 °C.

(²) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>)).

(³) Autonomous duty: Free.

(⁴) See additional note 6 (CN).

(⁵) Definition according to the EN 16575 standard.

(⁶) Duty suspended, on an autonomous basis, for an indefinite period for gas oil having a sulphur content not exceeding 0,2 % by weight.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2710 19 66	----- With a sulphur content exceeding 0,1 % by weight but not exceeding 0,5 % by weight	3,5	—
2710 19 67	----- With a sulphur content exceeding 0,5 % by weight	3,5	—
	----- Lubricating oils; other oils:		
2710 19 71	----- For undergoing a specific process (¹)	3,7 (²)	—
2710 19 75	----- For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 71 (¹)	3,7 (²) (³)	—
	----- For other purposes:		
2710 19 81	----- Motor oils, compressor lube oils, turbine lube oils	3,7	—
2710 19 83	----- Hydraulic oils	3,7	—
2710 19 85	----- White oils, liquid paraffin	3,7	—
2710 19 87	----- Gear oils and reductor oils	3,7	—
2710 19 91	----- Metal-working compounds, mould-release oils, anti-corrosion oils	3,7	—
2710 19 93	----- Electrical insulating oils	3,7	—
2710 19 99	----- Other lubricating oils and other oils	3,7	—
2710 20	- 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, containing biodiesel, other than waste oils:		
	-- Gas oils:		
2710 20 11	--- With a sulphur content not exceeding 0,001 % by weight	3,5 (⁴)	—
2710 20 16	--- With a sulphur content exceeding 0,001 % by weight but not exceeding 0,1 % by weight	3,5 (⁴)	—
2710 20 19	--- With a sulphur content exceeding 0,1 % by weight	3,5 (⁴)	—
	-- Fuel oils:		
2710 20 32	--- With a sulphur content not exceeding 0,5 % by weight	3,5	—
2710 20 38	--- With a sulphur content exceeding 0,5 % by weight	3,5	—
2710 20 90	-- Other oils	3,7	—
	- Waste oils:		
2710 91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs):		
2710 91 10	--- Containing polychlorinated biphenyls (PCBs) at a concentration level of 50 mg/kg or more	3,5	—

(¹) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>)).

(²) Autonomous duty: Free.

(³) See additional note 6 (CN).

(⁴) Duty suspended, on an autonomous basis, for an indefinite period for gas oil having a sulphur content not exceeding 0,2 % by weight.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
2710 91 90	--- Other, containing polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs), whether or not also containing polychlorinated biphenyls (PCBs) at a concentration level of less than 50 mg/kg	3,5	—
2710 99 00	-- Other	3,5 (¹)	—
2711	Petroleum gases and other gaseous hydrocarbons:		
	– Liquefied:		
2711 11 00	-- Natural gas	0,7 (²)	TJ
2711 12	-- Propane:		
	--- Propane of a purity of not less than 99 %:		
2711 12 11	---- For use as a power or heating fuel	8	—
2711 12 19	---- For other purposes (³)	Free	—
	--- Other:		
2711 12 91	---- For undergoing a specific process (³)	0,7 (²)	—
2711 12 93	---- For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 12 91 (³)	0,7 (²) (⁴)	—
	---- For other purposes:		
2711 12 94	----- Of a purity exceeding 90 % but of less than 99 %	0,7	—
2711 12 97	----- Other	0,7	—
2711 13	-- Butanes:		
2711 13 10	--- For undergoing a specific process (³)	0,7 (²)	—
2711 13 30	--- For undergoing chemical transformation by a process other than those specified in respect of subheading 2711 13 10 (³)	0,7 (²) (⁴)	—
	--- For other purposes:		
2711 13 91	----- Of a purity exceeding 90 % but of less than 95 %	0,7	—
2711 13 97	----- Other	0,7	—
2711 14 00	-- Ethylene, propylene, butylene and butadiene	0,7 (²)	—
2711 19 00	-- Other	0,7 (²)	—
	– In gaseous state:		
2711 21 00	-- Natural gas	0,7 (²)	TJ
2711 29 00	-- Other	0,7 (²)	—

(¹) Duty autonomously suspended, for an indefinite period, on products destined for undergoing a specific process (TARIC code 2710 99 00 10). This suspension of duty is subject to the conditions laid down in the relevant provisions of the European Union being met (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>)).

(²) Autonomous duty: Free.

(³) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>)).

(⁴) See additional note 6 (CN).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
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	0,7 (¹)	—
2712 10 90	–– Other	2,2	—
2712 20	– Paraffin wax containing by weight less than 0,75 % of oil:		
2712 20 10	–– Synthetic paraffin wax of a molecular weight of 460 or more but not exceeding 1 560	Free	—
2712 20 90	–– Other	2,2	—
2712 90	– Other:		
	–– Ozokerite, lignite wax or peat wax (natural products):		
2712 90 11	––– Crude	0,7	—
2712 90 19	––– Other	2,2	—
	–– Other:		
	––– Crude:		
2712 90 31	–––– For undergoing a specific process (²)	0,7 (¹)	—
2712 90 33	–––– For undergoing chemical transformation by a process other than those specified in respect of subheading 2712 90 31 (²)	0,7 (¹) (³)	—
2712 90 39	–––– For other purposes	0,7	—
	–– Other:		
2712 90 91	–––– Blend of 1-alkenes containing by weight 80 % or more of 1-alkenes of a chain-length of 24 carbon atoms or more but not exceeding 28 carbon atoms	Free	—
2712 90 99	–––– Other	2,2	—
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	—
2713 12 00	–– Calcined	Free	—
2713 20 00	– Petroleum bitumen	Free	—
2713 90	– Other residues of petroleum oils or of oils obtained from bituminous minerals:		
2713 90 10	–– For the manufacture of the products of heading 2803 (²)	0,7 (¹)	—
2713 90 90	–– Other	0,7	—

(¹) Autonomous duty: Free.

(²) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>)).

(³) See additional note 6 (CN).

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
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	—
2714 90 00	– Other	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	—
2716 00 00	Electrical energy	Free	1 000 kWh