

CUSTOMS TARIFF

CURRENT STRUCTURE

HS2002 STRUCTURE

Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	

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 (2802.00.00);
- (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃ (2821);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) Setts, curbstones or flagstones (6801.00.00); mosaic cubes or the like (6802); roofing, facing or damp course slates (6803.00.00);
- (f) Precious or semi-precious stones (7102 or 7103);

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 (2802.00.00);
- (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃ (2821);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) Setts, curbstones or flagstones (6801.00.00); mosaic cubes or the like (6802); roofing, facing or damp course slates (6803.00.00);
- (f) Precious or semi-precious stones (7102 or 7103);

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(g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of 3824 ; optical elements of sodium chloride or of magnesium oxide (9001);

(h) Billiard chalks (9504); or

(ij) Writing or drawing chalks and tailors' chalks (9609).

3.- Any products classifiable in 2517 and any other heading of the Chapter are to be classified in 2517.

4.- 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 pottery.

(g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of 3824 ; optical elements of sodium chloride or of magnesium oxide (9001);

(h) Billiard chalks (9504); or

(ij) Writing or drawing chalks and tailors' chalks (9609).

3.- Any products classifiable in 2517 and any other heading of the Chapter are to be classified in 2517.

4.- 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.

2518 DOLOMITE, WHETHER OR NOT CALCINED; DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; AGGLOMERATED DOLOMITE (INCLUDING TARRED DOLOMITE):

<u>2518.10.00</u>	<u>16</u>	<u>kg</u>	- Dolomite not calcined
<u>2518.20.00</u>	<u>17</u>	<u>kg</u>	- Calcined dolomite
<u>2518.30.00</u>	<u>18</u>	<u>kg</u>	- Agglomerated dolomite (including tarred dolomite)

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; DOLOMITE RAMMING MIX:**

2518.10.00	16	kg	- Dolomite, not calcined or sintered
2518.20.00	17	kg	- Calcined or sintered dolomite
2518.30.00	18	kg	- Dolomite ramming mix

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<u>2527.00.00</u>	<u>08</u>	<u>kg</u>	<u>NATURAL CYROLITE; NATURAL CHIOLITE</u>				
2530			MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED:	2530			MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED:
2530.10.00	15	kg	- Vermiculite, perlite and chlorites, unexpanded	2530.10.00	15	kg	- Vermiculite, perlite and chlorites, unexpanded
2530.20.00	16	kg	- Kieserite, epsomite (natural magnesium sulphates)	2530.20.00	16	kg	- Kieserite, epsomite (natural magnesium sulphates)
<u>2530.40.00</u>	<u>18</u>	<u>kg</u>	<u>- Natural micaceous iron oxides</u>				
<u>2530.90.00</u>	<u>22</u>	<u>kg</u>	<u>- Other</u>	2530.90.00	40	kg	- Other

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SECTION V, CHAPTER 25

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2527.00.00.08	2530.90.00.40	2530.90.00.40	2527.00.00.08
2530.40.00.18	2530.90.00.40	2530.90.00.40	2530.40.00.18
2530.90.00.22	2530.90.00.40	2530.90.00.40	2530.90.00.22

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SECTION V - MINERAL PRODUCTS

CHAPTER 26 - ORES, SLAG AND ASH

Notes.

1.- This Chapter does not cover:

- (a) Slag or similar industrial waste prepared as macadam (2517);
- (b) Natural magnesium carbonate (magnesite), whether or not calcined (2519);

(c) Basic slag of Chapter 31;

(d) Slag wool, rock wool or similar mineral wools (6806);

(e) 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 (7112); or

(f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2.- For the purposes of 2601 to 2617, "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3.- 2620 applies only to 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.

Notes.

1.- This Chapter does not cover:

- (a) Slag or similar industrial waste prepared as macadam (2517);
- (b) Natural magnesium carbonate (magnesite), whether or not calcined (2519);

(c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (2710);

(d) Basic slag of Chapter 31;

(e) Slag wool, rock wool or similar mineral wools (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 (7112); or

(g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2.- For the purposes of 2601 to 2617, "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3.- 2620 applies only to:

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(a) 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 (2621); and

(b) 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 2620.21.00, "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.- 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 2620.60.00.

2620

ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING METALS OR METAL COMPOUNDS:

2620.1			- Containing mainly zinc:
2620.11.00	28	kg	- - Hard zinc spelter
2620.19.00	29	kg	- - Other

2620

ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS:

2620.1			- Containing mainly zinc:
2620.11.00	28	kg	- - Hard zinc spelter
2620.19.00	29	kg	- - Other

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<u>2620.20.00</u>	<u>30</u>	<i>kg</i>	<u>- Containing mainly lead</u>	2620.2			- Containing mainly lead:
				2620.21.00	50	kg	- - Leaded gasoline sludges and leaded anti-knock compound sludges
				2620.29.00	55	kg	- - Other
2620.30.00	31	kg	- Containing mainly copper	2620.30.00	31	kg	- Containing mainly copper
2620.40.00	32	kg	- Containing mainly aluminium	2620.40.00	32	kg	- Containing mainly aluminium
<u>2620.50.00</u>	<u>33</u>	<i>kg</i>	<u>- Containing mainly vanadium</u>	2620.60.00	40	kg	- 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
				2620.9			- Other:
<u>2620.90.00</u>	<u>37</u>	<i>kg</i>	<u>- Other</u>	2620.91.00	45	kg	- - Containing antimony, beryllium, cadmium, chromium or their mixtures
				2620.99.00	48	kg	- - Other
<u>2621.00.00</u>	<u>35</u>	<i>kg</i>	<u>OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP)</u>	2621			OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE:
				2621.10.00	41	kg	- Ash and residues from the incineration of municipal waste
				2621.90.00	49	kg	- Other

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2620.20.00.30	2620.21.00.50	2620.21.00.50	2620.20.00.30
2620.20.00.30	2620.29.00.55	2620.29.00.55	2620.20.00.30
2620.50.00.33	2620.99.00.48	2620.60.00.40	2620.90.00.37
2620.90.00.37	2620.60.00.40	2620.60.00.40	2621.00.00.35
2620.90.00.37	2620.91.00.45	2620.91.00.45	2620.90.00.37
2620.90.00.37	2620.99.00.48	2620.99.00.48	2620.50.00.33
		2620.99.00.48	2620.90.00.37
2621.00.00.35	2620.60.00.40		
2621.00.00.35	2621.10.00.41	2621.10.00.41	2621.00.00.35
2621.00.00.35	2621.90.00.49	2621.90.00.49	2621.00.00.35

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SECTION V - MINERAL PRODUCTS

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 2711;
- (b) Medicaments of 3003 or 3004; or
- (c) Mixed unsaturated hydrocarbons of 3301, 3302 or 3805.

2.- References in 2710 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300 degrees C, after conversion to 101.3 kPa when a reduced-pressure distillation method is used (Chapter 39).

Notes.

1.- This Chapter does not cover:

- (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in 2711;
- (b) Medicaments of 3003 or 3004; or
- (c) Mixed unsaturated hydrocarbons of 3301, 3302 or 3805.

2.- References in 2710 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300 degrees C, after conversion to 101.3 kPa when a reduced-pressure distillation method is used (Chapter 39).

3.- For the purposes of 2710, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:

- (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);**
- (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and**

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(c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

- 1.- For the purposes of 2701.11.00, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
- 2.- For the purposes of 2701.12.00, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5 833 kcal/kg.
- 3.- For the purposes of 2707.10, 2707.20, 2707.30, 2707.40.00 and 2707.60.00, "benzole", "toluole", "xylole", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

Additional Notes.

- 1.- For the purposes of 2710.00.60, the physical characteristics of fuel oil are:
 - (a) a density equal to or greater than 920.0 kg/m³ at 15 degrees C as determined by either ASTM D1298 or ASTM D4052; and
 - (b) a carbon residue, on the whole sample, of at least 2.0% mass as determined by ASTM D189 (Conradson Carbon Residue) or by ASTM D4530 (Carbon Residue-Micro Method); and
 - (c) a minimum kinematic viscosity of 10 centistokes (mm² per second) at 50 degrees C as determined by ASTM D445.

Subheading Notes.

- 1.- For the purposes of 2701.11.00, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
- 2.- For the purposes of 2701.12.00, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5 833 kcal/kg.
- 3.- For the purposes of 2707.10.00, 2707.20, 2707.30, 2707.40.00 and 2707.60.00, "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.**

4.- For the purposes of 2710.11, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210 degrees C (ASTM D 86 method).

Additional Notes.

- 1.- For the purposes of 2710.00.60, the physical characteristics of fuel oil are:
 - (a) a density equal to or greater than 920.0 kg/m³ at 15 degrees C as determined by either ASTM D1298 or ASTM D4052; and
 - (b) a carbon residue, on the whole sample, of at least 2.0% mass as determined by ASTM D189 (Conradson Carbon Residue) or by ASTM D4530 (Carbon Residue-Micro Method); and
 - (c) a minimum kinematic viscosity of 10 centistokes (mm² per second) at 50 degrees C as determined by ASTM D445.

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2.- For the purposes of 2707, 2709 and 2710, the proportion of the marker is the proportion prescribed by regulations made under section 5C of the Excise Tariff Act 1921 for the purposes of that Tariff.

2.- For the purposes of 2707, 2709 and 2710, the proportion of the marker is the proportion prescribed by regulations made under section 5C of the Excise Tariff Act 1921 for the purposes of that Tariff.

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			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:
<u>2707.10.00</u>	<u>84</u>	<u>L</u>	- Benzole	2707.10.00	84	L	- Benzol (benzene)
<u>2707.20</u>			- Toluole:	2707.20			- Toluol (toluene):
2707.20.2			--- In packages not exceeding 210 L:	2707.20.2			--- In packages not exceeding 210 L:
2707.20.21	85	L	---- For use otherwise than as a fuel	2707.20.21	85	L	---- For use otherwise than as a fuel
2707.20.29	86	L	---- Other	2707.20.29	86	L	---- Other
2707.20.8			--- Other:	2707.20.8			--- Other:
2707.20.81	87	L	---- For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter	2707.20.81	87	L	---- For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter
2707.20.89	88	L	---- Other	2707.20.89	88	L	---- Other
<u>2707.30</u>			- Xylole	2707.30			- Xylol (xylenes):
2707.30.2			--- In packages not exceeding 210 L:	2707.30.2			--- In packages not exceeding 210 L:
2707.30.21	89	L	---- For use otherwise than as a fuel	2707.30.21	89	L	---- For use otherwise than as a fuel
2707.20.29	90	L	---- Other	2707.20.29	90	L	---- Other
2707.30.8			--- Other:	2707.30.8			--- Other:
2707.30.81	91	L	---- For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter	2707.30.81	91	L	---- For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter
2707.30.89	92	L	---- Other	2707.30.89	92	L	---- Other
2707.40.00	14	L	- Naphthalene	2707.40.00	14	L	- Naphthalene

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2707.50			- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 degrees C by the ASTM D86 method:	2707.50			- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 degrees C by the ASTM D86 method:
2707.50.3			--- In packages not exceeding 210 L:	2707.50.3			--- In packages not exceeding 210 L:
2707.50.31	93	L	---- For use otherwise than as a fuel	2707.50.31	93	L	---- For use otherwise than as a fuel
2707.50.39	94	L	---- Other	2707.50.39	94	L	---- Other
2707.50.8			--- Other:	2707.50.8			--- Other:
2707.50.81	95	L	---- For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter	2707.50.81	95	L	---- For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter
2707.50.89	96	L	---- Other	2707.50.89	96	L	---- Other
2707.60.00	17	L	- Phenols	2707.60.00	17	L	- Phenols
2707.9			- Other:	2707.9			- Other:
2707.91.00	18	L	-- Creosote oils	2707.91.00	18	L	-- Creosote oils
2707.99.00	19	L	-- Other	2707.99.00	19	L	-- Other
2709			PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE:	2709			PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE:
<u>2709.00.10</u>	<u>52</u>	<u>L</u>	<u>--- For use as a petroleum refinery feedstock at a factory specified in a licence granted pursuant to section 34 of the Excise Act 1901</u>	2709.00.10	52	L	--- For use as a petroleum refinery feedstock at a factory specified in a licence granted pursuant to Part IV of the Excise Act 1901
2709.00.8			--- Other:	2709.00.8			--- Other:
2709.00.81	97	L	---- For use as a fuel otherwise than in an internal combustion engine and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter	2709.00.81	97	L	---- For use as a fuel otherwise than in an internal combustion engine and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter
2709.00.89	98	L	---- Other	2709.00.89	98	L	---- Other

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<u>2710</u>			<u>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:</u>	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:
<u>2710.00.1</u>			<u>- - - Crudes, topped or enriched:</u>	2710.1			- 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:
<u>2710.00.11</u>	<u>31</u>	<u>L</u>	<u>- - - - Goods, as follows:</u>	2710.11			- - Light oils and preparations:
			<u> (a) enriched crudes:</u>	2710.11.6			- - - Gasoline and other petroleum or shale spirit having a flash point of less than 0 degrees C when tested in an Abel Pensky (closed test) apparatus:

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			<u>(b) topped crudes for use as a petroleum refinery feedstock at a factory specified in a licence granted pursuant to section 34 of the Excise Act 1901</u>	2710.11.61	20	L	---- For use as a fuel in aircraft
<u>2710.00.13</u>	<u>59</u>	<u>L</u>	<u>---- For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter</u>	2710.11.62	21	L	---- For use as a fuel and having a lead content exceeding 13 mg/L, NSA
<u>2710.00.14</u>	<u>60</u>	<u>L</u>	<u>---- For use as a fuel otherwise than in an internal combustion engine and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter</u>	2710.11.69	25	L	---- Other
<u>2710.00.15</u>	<u>61</u>	<u>L</u>	<u>---- Other</u>	2710.11.7			--- Other refined or partly refined petroleum products; mineral turpentine:
<u>2710.00.20</u>	<u>01</u>	<u>L</u>	<u>--- Goods, as follows:</u>	2710.11.71	26	L	---- For use otherwise than as a fuel and in packages not exceeding 210 L
			<u>(a) automotive diesel oil:</u>	2710.11.72	27	L	---- For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter
			<u>(b) industrial diesel fuel:</u>	2710.11.73	28	L	---- In packages not exceeding 210 L for use as a fuel otherwise than in an internal combustion engine
			<u>(c) marine diesel fuel</u>	2710.11.74	29	L	---- For use as a fuel otherwise than in an internal combustion engine and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter

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CURRENT STRUCTURE

HS2002 STRUCTURE

Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	
<u>2710.00.3</u>			--- Goods, as follows: (a) heating oil; (b) lighting kerosene (c) power kerosene:	2710.11.79	35	L	---- Other
				2710.11.90	37	L	--- Other
				2710.19			-- Other:
				2710.19.1			--- Crudes, topped or enriched:
<u>2710.00.31</u>	<u>65</u>	<u>L</u>	---- For use otherwise than as a fuel and in packages not exceeding 210 L	2710.19.11	39	L	---- Goods, as follows:
<u>2710.00.32</u>	<u>66</u>	<u>L</u>	---- For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter				(a) enriched crudes;
<u>2710.00.33</u>	<u>67</u>	<u>L</u>	---- For use as a fuel otherwise than in an internal combustion engine and in packages not exceeding 210 L				(b) topped crudes for use as a petroleum refinery feedstock at a factory specified in a licence granted pursuant to Part IV of the Excise Act 1901
<u>2710.00.34</u>	<u>68</u>	<u>L</u>	---- For use as a fuel otherwise than in an internal combustion engine and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter	2710.19.12	40	L	---- For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter
<u>2710.00.39</u>	<u>69</u>	<u>L</u>	---- Other	2710.19.13	41	L	---- For use as a fuel otherwise than in an internal combustion engine and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter
<u>2710.00.40</u>	<u>30</u>	<u>L</u>	--- Kerosene for use as a fuel in aircraft	2710.19.19	45	L	---- Other
<u>2710.00.60</u>	<u>75</u>	<u>L</u>	--- Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter	2710.19.20	46	L	--- Goods, as follows:

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CURRENT STRUCTURE

HS2002 STRUCTURE

Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	
<u>2710.00.7</u>			<u>--- Gasoline and other petroleum or shale spirit having a flash point of less than 0 degrees C when tested in an Abel Pensky (closed test) apparatus:</u>				(a) automotive diesel oil;
<u>2710.00.71</u>	<u>02</u>	<u>L</u>	<u>---- For use as a fuel in aircraft</u>				(b) industrial diesel fuel;
<u>2710.00.72</u>	<u>03</u>	<u>L</u>	<u>---- For use as a fuel and having a lead content exceeding 13 mg/L, NSA</u>				(c) marine diesel fuel
<u>2710.00.79</u>	<u>04</u>	<u>L</u>	<u>---- Other</u>	2710.19.3			--- Goods, as follows:
<u>2710.00.8</u>			<u>--- Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine :</u>				(a) heating oil;
<u>2710.00.81</u>	<u>81</u>	<u>L</u>	<u>---- For use otherwise than as a fuel and in packages not exceeding 210 L</u>				(b) lighting kerosene;
<u>2710.00.82</u>	<u>82</u>	<u>L</u>	<u>---- For use otherwise than as a marker and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter</u>				(c) power kerosene:
<u>2710.00.83</u>	<u>83</u>	<u>L</u>	<u>---- In packages not exceeding 210 L for use as a fuel otherwise than in an internal combustion engine</u>	2710.19.31	47	L	---- For use otherwise than as a fuel and in packages not exceeding 210 L
<u>2710.00.84</u>	<u>84</u>	<u>L</u>	<u>---- For use as a fuel otherwise than in an internal combustion engine and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter</u>	2710.19.32	48	L	---- For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter
<u>2710.00.89</u>	<u>89</u>	<u>L</u>	<u>---- Other</u>	2710.19.33	49	L	---- For use as a fuel otherwise than in an internal combustion engine and in packages not exceeding 210 L

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CURRENT STRUCTURE

HS2002 STRUCTURE

Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	
<u>2710.00.9</u>			--- Other:	2710.19.34	50	L	---- For use as a fuel otherwise than in an internal combustion engine and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter
<u>2710.00.91</u>	<u>01</u>	<u>L</u>	---- Petroleum based oils, other than grease of 2710.00.92, including:	2710.19.39	51	L	---- Other
			____ (a) lubricant base oils;	2710.19.40	52	L	--- Kerosene for use as a fuel in aircraft
			____ (b) prepared lubricant additives containing carrier oils;	2710.19.50	53	L	--- Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter
			____ (c) lubricants for engines, gear sets, pumps and bearings;	2710.19.7			--- Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine:
			____ (d) hydraulic fluids;	2710.19.71	54	L	---- For use otherwise than as a fuel and in packages not exceeding 210 L
			____ (e) brake fluids;	2710.19.72	55	L	---- For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter
			____ (f) transmission oils;	2710.19.73	56	L	---- In packages not exceeding 210 L for use as a fuel otherwise than in an internal combustion engine

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Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	
			<u>(g) transformer and heat transfer oils</u>	2710.19.74	57	L	---- For use as a fuel otherwise than in an internal combustion engine and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter
<u>2710.00.92</u>	<u>02</u>	<u>kg</u>	<u>---- Petroleum based greases</u>	2710.19.79	58	L	---- Other
<u>2710.00.99</u>	<u>03</u>	<u>L</u>	<u>---- Other</u>	2710.19.9			--- Other:
				2710.19.91	59	L	---- Petroleum based oils, other than grease of 2710.19.92, including: (a) lubricant base oils; (b) prepared lubricant additives containing carrier oils; (c) lubricants for engines, gear sets, pumps and bearings; (d) hydraulic fluids; (e) brake fluids; (f) transmission oils; (g) transformer and heat transfer oils
				2710.19.92	80	kg	---- Petroleum based greases
				2710.19.99	85	L	---- Other
				2710.9			- Waste oils:
				2710.91			-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs):
				2710.91.1			--- Crudes, topped or enriched:
				2710.91.11	86	L	---- Goods, as follows: (a) enriched crudes;

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CURRENT STRUCTURE

HS2002 STRUCTURE

Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	

(b) topped crudes for use as a petroleum refinery feedstock at a factory specified in a licence granted pursuant to Part IV of the Excise Act 1901

	2710.91.12	87	<i>L</i>	<p>---- For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter</p>
	2710.91.13	88	<i>L</i>	<p>---- For use as a fuel otherwise than in an internal combustion engine and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter</p>
	2710.91.19	90	<i>L</i>	<p>---- Other</p>
	2710.91.20	91	<i>L</i>	<p>--- Goods, as follows: (a) automotive diesel oil; (b) industrial diesel fuel; (c) marine diesel fuel</p>
	2710.91.3			<p>--- Goods, as follows: (a) heating oil; (b) lighting kerosene; (c) power kerosene:</p>
	2710.91.31	92	<i>L</i>	<p>---- For use otherwise than as a fuel and in packages not exceeding 210 L</p>
	2710.91.32	93	<i>L</i>	<p>---- For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter</p>
	2710.91.33	94	<i>L</i>	<p>---- For use as a fuel otherwise than in an internal combustion engine and in packages not exceeding 210 L</p>

CUSTOMS TARIFF

CURRENT STRUCTURE

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Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	
				2710.91.34	95	L	---- For use as a fuel otherwise than in an internal combustion engine and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter
				2710.91.39	96	L	---- Other
				2710.91.40	97	L	--- Kerosene for use as a fuel in aircraft
				2710.91.50	98	L	--- Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter
				2710.91.6			--- Gasoline and other petroleum or shale spirit having a flash point of less than 0 degrees C when tested in an Abel Pensky (closed test) apparatus:
				2710.91.61	99	L	---- For use as a fuel in aircraft
				2710.91.62	01	L	---- For use as a fuel and having a lead content exceeding 13 mg/L, NSA
				2710.91.69	02	L	---- Other
				2710.91.7			--- Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine:
				2710.91.71	03	L	---- For use otherwise than as a fuel and in packages not exceeding 210 L
				2710.91.72	04	L	---- For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter

CUSTOMS TARIFF

CURRENT STRUCTURE

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Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	
				2710.91.73	05	L	---- In packages not exceeding 210 L for use as a fuel otherwise than in an internal combustion engine
				2710.91.74	06	L	---- For use as a fuel otherwise than in an internal combustion engine and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter
				2710.91.79	07	L	---- Other
				2710.91.9			--- Other:
				2710.91.91	08	L	---- Petroleum based oils, other than grease of 2710.91.92, including: (a) lubricant base oils; (b) prepared lubricant additives containing carrier oils; (c) lubricants for engines, gear sets, pumps and bearings; (d) hydraulic fluids; (e) brake fluids; (f) transmission oils; (g) transformer and heat transfer oils
				2710.91.92	09	kg	---- Petroleum based greases
				2710.91.99	10	L	---- Other
				2710.99			-- Other:
				2710.99.1			--- Crudes, topped or enriched:
				2710.99.11	11	L	---- Goods, as follows: (a) enriched crudes;

CUSTOMS TARIFF

CURRENT STRUCTURE

HS2002 STRUCTURE

Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	

(b) topped crudes for use as a petroleum refinery feedstock at a factory specified in a licence granted pursuant to Part IV of the Excise Act 1901

	2710.99.12	12	L	<p>---- For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter</p>
	2710.99.13	13	L	<p>---- For use as a fuel otherwise than in an internal combustion engine and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter</p>
	2710.99.19	14	L	<p>---- Other</p>
	2710.99.20	15	L	<p>--- Goods, as follows: (a) automotive diesel oil; (b) industrial diesel fuel; (c) marine diesel fuel</p>
	2710.99.3			<p>--- Goods, as follows: (a) heating oil; (b) lighting kerosene; (c) power kerosene:</p>
	2710.99.31	20	L	<p>---- For use otherwise than as a fuel and in packages not exceeding 210 L</p>
	2710.99.32	21	L	<p>---- For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter</p>
	2710.99.33	23	L	<p>---- For use as a fuel otherwise than in an internal combustion engine and in packages not exceeding 210 L</p>

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CURRENT STRUCTURE

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Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	
				2710.99.34	24	L	---- For use as a fuel otherwise than in an internal combustion engine and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter
				2710.99.39	25	L	---- Other
				2710.99.40	26	L	--- Kerosene for use as a fuel in aircraft
				2710.99.50	27	L	--- Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter
				2710.99.6			--- Gasoline and other petroleum or shale spirit having a flash point of less than 0 degrees C when tested in an Abel Pensky (closed test) apparatus:
				2710.99.61	28	L	---- For use as a fuel in aircraft
				2710.99.62	29	L	---- For use as a fuel and having a lead content exceeding 13 mg/L, NSA
				2710.99.69	35	L	---- Other
				2710.99.7			--- Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine:
				2710.99.71	36	L	---- For use otherwise than as a fuel and in packages not exceeding 210 L
				2710.99.72	37	L	---- For use otherwise than as a fuel and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter

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CURRENT STRUCTURE

HS2002 STRUCTURE

Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	
				2710.99.73	38	L	---- In packages not exceeding 210 L for use as a fuel otherwise than in an internal combustion engine
				2710.99.74	39	L	---- For use as a fuel otherwise than in an internal combustion engine and containing at least the proportion of the marker specified in Additional Note 2 to this Chapter
				2710.99.79	65	L	---- Other
				2710.99.9			--- Other:
				2710.99.91	66	L	---- Petroleum based oils, other than grease of 2710.99.92, including: (a) lubricant base oils; (b) prepared lubricant additives containing carrier oils; (c) lubricants for engines, gear sets, pumps and bearings; (d) hydraulic fluids; (e) brake fluids; (f) transmission oils; (g) transformer and heat transfer oils
				2710.99.92	67	kg	---- Petroleum based greases
				2710.99.99	70	L	---- Other
2711			PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS:	2711			PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS:
2711.1			- Liquefied:	2711.1			- Liquefied:
2711.11.00	13	kg	- - Natural gas	2711.11.00	13	kg	- - Natural gas
<u>2711.12.00</u>	<u>14</u>	<u>kg</u>	- - <u>Propane</u>	2711.12.00\$	14	kg	- - Propane
2711.13.00	15	kg	- - Butanes	2711.13.00	15	kg	- - Butanes

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CURRENT STRUCTURE

HS2002 STRUCTURE

Reference Number	Statistical		Goods	Reference Number	Statistical		Goods
	Code	Unit			Code	Unit	
2711.14.00	16	kg	-- Ethylene, propylene, butylene and butadiene	2711.14.00	16	kg	-- Ethylene, propylene, butylene and butadiene
2711.19.00	17	kg	-- Other	2711.19.00	17	kg	-- Other
2711.2			- In gaseous state:	2711.2			- In gaseous state:
<u>2711.21.00</u>	<u>18</u>	<u>kg</u>	<u>-- Natural gas</u>	2711.21.00			-- Natural gas
				2711.21.00	35	kg	<i>Methane</i>
				2711.21.00	38	kg	<i>Other</i>
<u>2711.29.00</u>	<u>19</u>	<u>kg</u>	<u>-- Other</u>	2711.29.00	40	kg	-- Other

\$ Includes Liquid Petroleum Gas (LPG).

CUSTOMS TARIFF CONCORDANCE

SECTION V, CHAPTER 27

CURRENT	HS2002	HS2002	CURRENT
2710.00.11.31	2710.19.11.39	2710.11.61.20	2710.00.71.02
2710.00.11.31	2710.91.11.86	2710.11.62.21	2710.00.72.03
2710.00.11.31	2710.99.11.11	2710.11.69.25	2710.00.79.04
2710.00.13.59	2710.19.12.40	2710.11.71.26	2710.00.81.81
2710.00.13.59	2710.91.12.87	2710.11.72.27	2710.00.82.82
2710.00.13.59	2710.99.12.12	2710.11.73.28	2710.00.83.83
2710.00.14.60	2710.19.13.41	2710.11.74.29	2710.00.84.84
2710.00.14.60	2710.91.13.88	2710.11.79.35	2710.00.89.89
2710.00.14.60	2710.99.13.13	2710.11.90.37	2710.00.99.03
2710.00.15.61	2710.19.19.45	2710.19.11.39	2710.00.11.31
2710.00.15.61	2710.91.19.90	2710.19.12.40	2710.00.13.59
2710.00.15.61	2710.99.19.14	2710.19.13.41	2710.00.14.60
2710.00.20.01	2710.19.20.46	2710.19.19.45	2710.00.15.61
2710.00.20.01	2710.91.20.91	2710.19.20.46	2710.00.20.01
2710.00.20.01	2710.99.20.15	2710.19.31.47	2710.00.31.65
2710.00.31.65	2710.19.31.47	2710.19.32.48	2710.00.32.66
2710.00.31.65	2710.91.31.92	2710.19.33.49	2710.00.33.67
2710.00.31.65	2710.99.31.20	2710.19.34.50	2710.00.34.68
2710.00.32.66	2710.19.32.48	2710.19.39.51	2710.00.39.69
2710.00.32.66	2710.91.32.93	2710.19.40.52	2710.00.40.30
2710.00.32.66	2710.99.32.21	2710.19.50.53	2710.00.60.75
2710.00.33.67	2710.19.33.49	2710.19.71.54	2710.00.81.81
2710.00.33.67	2710.91.33.94	2710.19.72.55	2710.00.82.82
2710.00.33.67	2710.99.33.23	2710.19.73.56	2710.00.83.83
2710.00.34.68	2710.19.34.50	2710.19.74.57	2710.00.84.84
2710.00.34.68	2710.91.34.95	2710.19.79.58	2710.00.89.89
2710.00.34.68	2710.99.34.24	2710.19.91.59	2710.00.91.01
2710.00.39.69	2710.19.39.51	2710.19.92.80	2710.00.92.02
2710.00.39.69	2710.91.39.96	2710.19.99.85	2710.00.99.03
2710.00.39.69	2710.99.39.25	2710.91.11.86	2710.00.11.31
2710.00.40.30	2710.19.40.52	2710.91.12.87	2710.00.13.59
2710.00.40.30	2710.91.40.97	2710.91.13.88	2710.00.14.60
2710.00.40.30	2710.99.40.26	2710.91.19.90	2710.00.15.61

CUSTOMS TARIFF CONCORDANCE

SECTION V, CHAPTER 27

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2710.91.91.08

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2710.91.31.92
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2710.91.40.97
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2710.00.71.02
2710.00.72.03
2710.00.79.04
2710.00.81.81
2710.00.82.82
2710.00.83.83
2710.00.84.84
2710.00.89.89
2710.00.91.01
2710.00.92.02
2710.00.99.03
2710.00.11.31
2710.00.13.59
2710.00.14.60
2710.00.15.61
2710.00.20.01
2710.00.31.65
2710.00.32.66
2710.00.33.67
2710.00.34.68
2710.00.39.69
2710.00.40.30
2710.00.60.75
2710.00.71.02
2710.00.72.03
2710.00.79.04

CUSTOMS TARIFF CONCORDANCE

SECTION V, CHAPTER 27

CURRENT

2710.00.91.01
2710.00.92.02
2710.00.92.02
2710.00.92.02
2710.00.99.03
2710.00.99.03
2710.00.99.03
2710.00.99.03

2711.21.00.18
2711.21.00.18
2711.29.00.19
2711.29.00.19
2711.29.00.19

HS2002

2710.99.91.66
2710.19.92.80
2710.91.92.09
2710.99.92.67
2710.11.90.37
2710.19.99.85
2710.91.99.10
2710.99.99.70

2711.21.00.35
2711.21.00.38
2711.21.00.35
2711.21.00.38
2711.21.00.38
2711.29.00.40

HS2002

2710.99.71.36
2710.99.72.37
2710.99.73.38
2710.99.74.39
2710.99.79.65
2710.99.91.66
2710.99.92.67
2710.99.99.70

2711.21.00.35
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2711.21.00.38
2711.21.00.38
2711.21.00.38
2711.29.00.40

CURRENT

2710.00.81.81
2710.00.82.82
2710.00.83.83
2710.00.84.84
2710.00.89.89
2710.00.91.01
2710.00.92.02
2710.00.99.03

2711.21.00.18
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