

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 28.02);
 - (b) Earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
 - (c) Medicaments or other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
 - (f) Precious or semi-precious stones (heading 71.02 or 71.03);
 - (g) Culured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (h) Billiard chalks (heading 95.04); or
 - (i) Writing or drawing chalks or tailors' chalks (heading 96.09).
3. - Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
4. - Heading 25.30 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.
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| Heading | HS Code | Description of goods | Unit of Qty. | Rate of Duty | | | | |
|--------------|-----------|---|--------------|--------------|------------|----------------|------|------|
| | | | | General | COMESA FTA | European Union | | |
| | | | | | | 2014 | 2015 | 2016 |
| 25.01 | 2501.0000 | 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. | kg | 0% | 0% | 0% | 0% | 0% |
| 25.02 | 2502.0000 | Unroasted iron pyrites. | kg | 0% | 0% | 0% | 0% | 0% |
| 25.03 | | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur. | | | | | | |
| | 2503.0010 | - - - Crude or unrefined | kg | 0% | 0% | 0% | 0% | 0% |
| | 2503.0090 | - - - Other | kg | 0% | 0% | 0% | 0% | 0% |
| 25.04 | | Natural graphite. | | | | | | |
| | 2504.1000 | - In powder or in flakes | kg | 0% | 0% | 0% | 0% | 0% |
| | 2504.9000 | - Other | kg | 0% | 0% | 0% | 0% | 0% |

| Heading | HS Code | Description of goods | Unit of Qty. | Rate of Duty | | | | |
|--------------|-----------|--|--------------|--------------|------------|----------------|------|------|
| | | | | General | COMESA FTA | European Union | | |
| | | | | | | 2014 | 2015 | 2016 |
| 25.05 | | Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26. | | | | | | |
| | 2505.1000 | - Silica sands and quartz sands | kg | 0% | 0% | 0% | 0% | 0% |
| | 2505.9000 | - Other | kg | 0% | 0% | 0% | 0% | 0% |
| | | | | | | | | |
| 25.06 | | 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. | | | | | | |
| | 2506.1000 | - Quartz | kg | 0% | 0% | 0% | 0% | 0% |
| | 2506.2000 | - Quartzite | kg | 0% | 0% | 0% | 0% | 0% |
| | | | | | | | | |
| 25.07 | 2507.0000 | Kaolin and other kaolinic clays, whether or not calcined. | kg | 0% | 0% | 0% | 0% | 0% |
| | | | | | | | | |
| 25.08 | | Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths. | | | | | | |
| | 2508.1000 | - Bentonite | kg | 0% | 0% | 0% | 0% | 0% |
| | 2508.3000 | - Fire-clay | kg | 0% | 0% | 0% | 0% | 0% |
| | 2508.4000 | - Other clays | kg | 0% | 0% | 0% | 0% | 0% |
| | 2508.5000 | - Andalusite, kyanite and sillimanite | kg | 0% | 0% | 0% | 0% | 0% |
| | 2508.6000 | - Mullite | kg | 0% | 0% | 0% | 0% | 0% |
| | 2508.7000 | - Chamotte or dinas earths | kg | 0% | 0% | 0% | 0% | 0% |

| Heading | HS Code | Description of goods | Unit of Qty. | Rate of Duty | | | | |
|--------------|-----------|---|--------------|--------------|------------|----------------|------|------|
| | | | | General | COMESA FTA | European Union | | |
| | | | | | | 2014 | 2015 | 2016 |
| 25.13 | | Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated. | | | | | | |
| | 2513.1000 | - Pumice stone | kg | 0% | 0% | 0% | 0% | 0% |
| | 2513.2000 | - Emery, natural corundum, natural garnet and other natural abrasives | kg | 0% | 0% | 0% | 0% | 0% |
| | | | | | | | | |
| 25.14 | 2514.0000 | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. | kg | 0% | 0% | 0% | 0% | 0% |

| Heading | HS Code | Description of goods | Unit of Qty. | Rate of Duty | | | | |
|---------|-----------|---|--------------|--------------|------------|----------------|------|------|
| | | | | General | COMESA FTA | European Union | | |
| | | | | | | 2014 | 2015 | 2016 |
| 25.15 | | 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 : | | | | | | |
| | 2515.1100 | -- Crude or roughly trimmed | kg | 0% | 0% | 0% | 0% | 0% |
| | 2515.1200 | -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | kg | 0% | 0% | 0% | 0% | 0% |
| | 2515.2000 | - Ecaussine and other calcareous monumental or building stone; alabaster | kg | 0% | 0% | 0% | 0% | 0% |

| Heading | HS Code | Description of goods | | Rate of Duty | | | | |
|--------------|-----------|--|----|--------------|---------------|----------------|------|------|
| | | | | General | COMESA FTA | European Union | | |
| | | | | | | 2014 | 2015 | 2016 |
| 25.17 | | 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 25.15 or 25.16, whether or not heat-treated. | | | | | | |
| | 2517.1000 | - 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 | kg | 0% | 0% | 0% | 0% | 0% |
| | 2517.2000 | - Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10 | kg | 0% | 0% | 0% | 0% | 0% |
| | 2517.3000 | - Tarred macadam | kg | 0% | 0% | 0% | 0% | 0% |
| | | - Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated : | | | | | | |
| | 2517.4100 | -- Of marble | kg | 0% | 0% | 0% | 0% | 0% |
| | 2517.4900 | -- Other | kg | 0% | 0% | 0% | 0% | 0% |

| Heading | HS Code | Description of goods | Unit of Qty. | Rate of Duty | | | | |
|--------------|-----------|---|--------------|--------------|------------|----------------|------|------|
| | | | | General | COMESA FTA | European Union | | |
| | | | | | | 2014 | 2015 | 2016 |
| 25.18 | | 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. | | | | | | |
| | 2518.1000 | - Dolomite, not calcined or sintered | kg | 0% | 0% | 0% | 0% | 0% |
| | 2518.2000 | - Calcined or sintered dolomite | kg | 0% | 0% | 0% | 0% | 0% |
| | 2518.3000 | - Dolomite ramming mix. | kg | 0% | 0% | 0% | 0% | 0% |
| | | | | | | | | |
| 25.19 | | 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. | | | | | | |
| | 2519.1000 | - Natural magnesium carbonate (magnesite) | kg | 0% | 0% | 0% | 0% | 0% |
| | 2519.9000 | - Other | kg | 0% | 0% | 0% | 0% | 0% |
| | | | | | | | | |
| 25.20 | | Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders. | | | | | | |
| | 2520.1000 | - Gypsum; anhydrite | kg | 0% | 0% | 0% | 0% | 0% |
| | 2520.2000 | - Plasters | kg | 0% | 0% | 0% | 0% | 0% |

| Heading | HS Code | Description of goods | Unit of Qty. | Rate of Duty | | | | |
|--------------|-----------|--|--------------|--------------|------------|----------------|------|------|
| | | | | General | COMESA FTA | European Union | | |
| | | | | | | 2014 | 2015 | 2016 |
| 25.21 | 2521.0000 | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement. | kg | 0% | 0% | 0% | 0% | 0% |
| 25.22 | | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25. | | | | | | |
| | 2522.1000 | - Quicklime | kg | 0% | 0% | 0% | 0% | 0% |
| | 2522.2000 | - Slaked lime | kg | 0% | 0% | 0% | 0% | 0% |
| | 2522.3000 | - Hydraulic lime | kg | 0% | 0% | 0% | 0% | 0% |
| 25.23 | | Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers. | | | | | | |
| | 2523.1000 | - Cement clinkers | kg | 0% | 0% | 0% | 0% | 0% |
| | | - Portland cement : | | | | | | |
| | 2523.2100 | -- White cement, whether or not artificially coloured | kg | 0% | 0% | 0% | 0% | 0% |
| | 2523.2900 | -- Other | kg | 0% | 0% | 0% | 0% | 0% |
| | 2523.3000 | - Aluminous cement | kg | 0% | 0% | 0% | 0% | 0% |
| | 2523.9000 | - Other hydraulic cements | kg | 0% | 0% | 0% | 0% | 0% |

| Heading | HS Code | Description of goods | Unit of Qty. | Rate of Duty | | | | |
|--------------|-----------|--|--------------|--------------|------------|----------------|------|------|
| | | | | General | COMESA FTA | European Union | | |
| | | | | | | 2014 | 2015 | 2016 |
| 25.28 | | 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. | | | | | | |
| | 2528.1000 | - Natural sodium borates and concentrates thereof (whether or not calcined) | kg | 0% | 0% | 0% | 0% | 0% |
| | 2528.9000 | - Other | kg | 0% | 0% | 0% | 0% | 0% |
| | | | | | | | | |
| 25.29 | | Feldspar; leucite, nepheline and nepheline syenite; fluorspar. | | | | | | |
| | 2529.1000 | - Feldspar | kg | 0% | 0% | 0% | 0% | 0% |
| | | - Fluorspar : | | | | | | |
| | 2529.2100 | - - Containing by weight 97% or less of calcium fluoride | kg | 0% | 0% | 0% | 0% | 0% |
| | 2529.2200 | - - Containing by weight more than 97% of calcium fluoride | kg | 0% | 0% | 0% | 0% | 0% |
| | 2529.3000 | - Leucite; nepheline and nepheline syenite | kg | 0% | 0% | 0% | 0% | 0% |

| Heading | HS Code | Description of goods | | Rate of Duty | | | | |
|--------------|-----------|--|----|--------------|---------------|----------------|------|------|
| | | | | General | COMESA FTA | European Union | | |
| | | | | | | 2014 | 2015 | 2016 |
| 25.30 | | Mineral substances not elsewhere specified or included. | | | | | | |
| | 2530.1000 | - Vermiculite, perlite and chlorites, unexpanded | kg | 0% | 0% | 0% | 0% | 0% |
| | 2530.2000 | - Kieserite, epsomite (natural magnesium sulphates) | kg | 0% | 0% | 0% | 0% | 0% |
| | | - Other : | | | | | | |
| | 2530.9010 | - - - Earth's colours | kg | 0% | 0% | 0% | 0% | 0% |
| | 2530.9020 | - - - Natural micaceous iron oxides | kg | 0% | 0% | 0% | 0% | 0% |
| | 2530.9090 | - - - Other | kg | 0% | 0% | 0% | 0% | 0% |

Chapter 26
Ores, slag and ash

Notes.

1. - This Chapter does not cover:
 - (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
 - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
 - (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
 - (d) Basic slag of Chapter 31;
 - (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
 - (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 71.12); or
 - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. - For the purposes of headings 26.01 to 26.17, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. - Heading 26.20 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 26.21); 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.

| Heading | HS Code | Description of goods | Unit of Qty. | Rate of Duty | | | | |
|--------------|-----------|---|--------------|--------------|------------|----------------|------|------|
| | | | | General | COMESA FTA | European Union | | |
| | | | | | | 2014 | 2015 | 2016 |
| 26.01 | | Iron ores and concentrates, including roasted iron pyrites. | | | | | | |
| | | - Iron ores and concentrates, other than roasted iron pyrites: | | | | | | |
| | 2601.1100 | -- Non-agglomerated | kg | 0% | 0% | 0% | 0% | 0% |
| | 2601.1200 | -- Agglomerated | kg | 0% | 0% | 0% | 0% | 0% |
| | 2601.2000 | - Roasted iron pyrites | kg | 0% | 0% | 0% | 0% | 0% |
| | | | | | | | | |
| 26.02 | 2602.0000 | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight. | kg | 0% | 0% | 0% | 0% | 0% |

| Heading | HS Code | Description of goods | Unit of Qty. | Rate of Duty | | | | |
|--------------|-----------|--|--------------|--------------|------------|----------------|------|------|
| | | | | General | COMESA FTA | European Union | | |
| | | | | | | 2014 | 2015 | 2016 |
| 26.03 | 2603.0000 | Copper ores and concentrates. | kg | 0% | 0% | 0% | 0% | 0% |
| 26.04 | 2604.0000 | Nickel ores and concentrates. | kg | 0% | 0% | 0% | 0% | 0% |
| 26.05 | 2605.0000 | Cobalt ores and concentrates. | kg | 0% | 0% | 0% | 0% | 0% |
| 26.06 | 2606.0000 | Aluminium ores and concentrates. | kg | 0% | 0% | 0% | 0% | 0% |
| 26.07 | 2607.0000 | Lead ores and concentrates. | kg | 0% | 0% | 0% | 0% | 0% |
| 26.08 | 2608.0000 | Zinc ores and concentrates. | kg | 0% | 0% | 0% | 0% | 0% |
| 26.09 | 2609.0000 | Tin ores and concentrates. | kg | 0% | 0% | 0% | 0% | 0% |
| 26.10 | 2610.0000 | Chromium ores and concentrates. | kg | 0% | 0% | 0% | 0% | 0% |
| 26.11 | 2611.0000 | Tungsten ores and concentrates. | kg | 0% | 0% | 0% | 0% | 0% |
| 26.12 | | Uranium or thorium ores and concentrates. | | | | | | |
| | 2612.1000 | - Uranium ores and concentrates | kg | 0% | 0% | 0% | 0% | 0% |
| | 2612.2000 | - Thorium ores and concentrates | kg | 0% | 0% | 0% | 0% | 0% |

| Heading | HS Code | Description of goods | Unit of Qty. | Rate of Duty | | | | |
|--------------|-----------|---|--------------|--------------|------------|----------------|------|------|
| | | | | General | COMESA FTA | European Union | | |
| | | | | | | 2014 | 2015 | 2016 |
| 26.13 | | Molybdenum ores and concentrates. | | | | | | |
| | 2613.1000 | - Roasted | kg | 0% | 0% | 0% | 0% | 0% |
| | 2613.9000 | - Other | kg | 0% | 0% | 0% | 0% | 0% |
| | | | | | | | | |
| 26.14 | 2614.0000 | Titanium ores and concentrates. | kg | 0% | 0% | 0% | 0% | 0% |
| | | | | | | | | |
| 26.15 | | Niobium, tantalum, vanadium or zirconium ores and concentrates. | | | | | | |
| | 2615.1000 | - Zirconium ores and concentrates | kg | 0% | 0% | 0% | 0% | 0% |
| | 2615.9000 | - Other | kg | 0% | 0% | 0% | 0% | 0% |
| | | | | | | | | |
| 26.16 | | Precious metal ores and concentrates. | | | | | | |
| | 2616.1000 | - Silver ores and concentrates | kg | 0% | 0% | 0% | 0% | 0% |
| | 2616.9000 | - Other | kg | 0% | 0% | 0% | 0% | 0% |
| | | | | | | | | |
| 26.17 | | Other ores and concentrates. | | | | | | |
| | 2617.1000 | - Antimony ores and concentrates | kg | 0% | 0% | 0% | 0% | 0% |
| | 2617.9000 | - Other | kg | 0% | 0% | 0% | 0% | 0% |
| | | | | | | | | |
| 26.18 | 2618.0000 | Granulated slag (slag sand) from the manufacture of iron or steel. | kg | 0% | 0% | 0% | 0% | 0% |

| Heading | HS Code | Description of goods | Unit of Qty. | Rate of Duty | | | | |
|---------|-----------|--|--------------|--------------|------------|----------------|------|------|
| | | | | General | COMESA FTA | European Union | | |
| | | | | | | 2014 | 2015 | 2016 |
| 26.19 | 2619.0000 | Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel. | kg | 0% | 0% | 0% | 0% | 0% |
| | | | | | | | | |
| 26.20 | | Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds. | | | | | | |
| | | - Containing mainly zinc : | | | | | | |
| | 2620.1100 | -- Hard Zinc spelter | kg | 0% | 0% | 0% | 0% | 0% |
| | 2620.1900 | -- Other | kg | 0% | 0% | 0% | 0% | 0% |
| | | - Containing mainly lead : | | | | | | |
| | 2620.2100 | -- Leaded gasoline sludges and leaded anti-knock compound sludges | kg | 0% | 0% | 0% | 0% | 0% |
| | 2620.2900 | -- Other | kg | 0% | 0% | 0% | 0% | 0% |
| | 2620.3000 | - Containing mainly copper | kg | 0% | 0% | 0% | 0% | 0% |
| | 2620.4000 | - Containing mainly aluminium | kg | 0% | 0% | 0% | 0% | 0% |
| | 2620.6000 | - 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 | kg | 0% | 0% | 0% | 0% | 0% |
| | | - Other : | | | | | | |
| | 2620.9100 | -- Containing antimony, beryllium, cadmium, chromium or their mixtures | kg | 0% | 0% | 0% | 0% | 0% |
| | 2620.9900 | -- Other | kg | 0% | 0% | 0% | 0% | 0% |

| Heading | HS Code | Description of goods | Unit of Qty. | Rate of Duty | | | | |
|--------------|-----------|---|--------------|--------------|------------|----------------|------|------|
| | | | | General | COMESA FTA | European Union | | |
| | | | | | | 2014 | 2015 | 2016 |
| 26.21 | | Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste. | | | | | | |
| | 2621.1000 | - Ash and residues from the incineration of municipal waste | kg | 0% | 0% | 0% | 0% | 0% |
| | 2621.9000 | - Other | kg | 0% | 0% | 0% | 0% | 0% |

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 27.11;
 - (b) Medicaments of heading 30.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
2. - References in heading 27.10 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 millibars when a reduced-pressure distillation method is used (Chapter 39).
3. - For the purposes of heading 27.10, “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 2710.11, “light oils and preparations” are those of which 90 % or more by volume (including losses) distil at 210 °C (ASTM D 86 method).

| Heading | HS Code | Description of goods | Unit of Qty. | Rate of Duty | | | | |
|--------------|-----------|---|--------------|--------------|------------|----------------|------|------|
| | | | | General | COMESA FTA | European Union | | |
| | | | | | | 2014 | 2015 | 2016 |
| 27.01 | | Coal; briquettes, ovoids and similar solid fuels manufactured from coal. | | | | | | |
| | | - Coal, whether or not pulverised, but not agglomerated : | | | | | | |
| | 2701.1100 | -- Anthracite | kg | 0% | 0% | 0% | 0% | 0% |
| | 2701.1200 | -- Bituminous coal | kg | 0% | 0% | 0% | 0% | 0% |
| | 2701.1900 | -- Other coal | kg | 0% | 0% | 0% | 0% | 0% |
| | 2701.2000 | - Briquettes, ovoids and similar solid fuels manufactured from coal | kg | 0% | 0% | 0% | 0% | 0% |
| 27.02 | | Lignite, whether or not agglomerated, excluding jet. | | | | | | |
| | 2702.1000 | - Lignite, whether or not pulverised, but not agglomerated | kg | 0% | 0% | 0% | 0% | 0% |
| | 2702.2000 | - Agglomerated lignite | kg | 0% | 0% | 0% | 0% | 0% |

| Heading | HS Code | Description of goods | Unit of Qty. | Rate of Duty | | | | |
|---------|-----------|--|--------------|--------------|------------|----------------|------|------|
| | | | | General | COMESA FTA | European Union | | |
| | | | | | | 2014 | 2015 | 2016 |
| 27.03 | 2703.0000 | Peat (including peat litter), whether or not agglomerated. | kg | 0% | 0% | 0% | 0% | 0% |
| 27.04 | 2704.0000 | Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon. | kg | 0% | 0% | 0% | 0% | 0% |
| 27.05 | 2705.0000 | Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons. | kg | 0% | 0% | 0% | 0% | 0% |
| 27.06 | 2706.0000 | Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars. | kg | 0% | 0% | 0% | 0% | 0% |
| 27.07 | | 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. | | | | | | |
| | 2707.1000 | - Benzol (benzene) | kg | 0% | 0% | 0% | 0% | 0% |
| | 2707.2000 | - Toluol (toluene) | kg | 0% | 0% | 0% | 0% | 0% |
| | 2707.3000 | - Xylol (xylenes) | kg | 0% | 0% | 0% | 0% | 0% |
| | 2707.4000 | - Naphthalene | kg | 0% | 0% | 0% | 0% | 0% |
| | 2707.5000 | - Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method | kg | 0% | 0% | 0% | 0% | 0% |

| Heading | HS Code | Description of goods | Unit of Qty. | Rate of Duty | | | | |
|--------------|-----------|---|--------------|--------------|------------|----------------|------|------|
| | | | | General | COMESA FTA | European Union | | |
| | | | | | | 2014 | 2015 | 2016 |
| | | - Other: | | | | | | |
| | 2707.9100 | -- Creosote oils | kg | 0% | 0% | 0% | 0% | 0% |
| | 2707.9900 | -- Other | kg | 0% | 0% | 0% | 0% | 0% |
| | | | | | | | | |
| 27.08 | | Pitch and pitch coke, obtained from coal tar or from other mineral tars. | | | | | | |
| | 2708.1000 | - Pitch | kg | 0% | 0% | 0% | 0% | 0% |
| | 2708.2000 | - Pitch coke | kg | 0% | 0% | 0% | 0% | 0% |
| | | | | | | | | |
| 27.09 | 2709.0000 | Petroleum oils and oils obtained from bituminous minerals, crude. | kg | 0% | 0% | 0% | 0% | 0% |
| | | | | | | | | |
| 27.10 | | Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils. | | | | | | |
| | | - Petroleum oils and oils obtained from bituminous minerals (Other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils: | | | | | | |

| Heading | HS Code | Description of goods | Unit of Qty. | Rate of Duty | | | | |
|---------|-----------|--|--------------|--------------|------------|----------------|--------|--------|
| | | | | General | COMESA FTA | European Union | | |
| | | | | | | 2014 | 2015 | 2016 |
| | | -- Light oils and preparations: | | | | | | |
| | 2710.1110 | --- Aviation spirit (Avgas) | kg/l | SCR0/1 | SCR0/1 | SCR0/1 | SCR0/1 | SCR0/1 |
| | 2710.1120 | --- Motor spirit (gasoline, Mogas MSP) | kg/l | SCR0/1 | SCR0/1 | SCR0/1 | SCR0/1 | SCR0/1 |
| | | -- Other: | | | | | | |
| | | --- Medium oils and preparations: | | | | | | |
| | 2710.1911 | ---- Kerosene, type jet fuel | kg/l | SCR0/1 | SCR0/1 | SCR0/1 | SCR0/1 | SCR0/1 |
| | 2710.1912 | ---- Illuminating kerosene (IK) | kg/l | SCR0/1 | SCR0/1 | SCR0/1 | SCR0/1 | SCR0/1 |
| | | | | | | | | |
| | | --- Heavy oils and preparations: | | | | | | |
| | 2710.1921 | ---- Gas oil (Diesel oil) | kg/l | SCR0/1 | SCR0/1 | SCR0/1 | SCR0/1 | SCR0/1 |
| | 2710.1922 | ---- Fuel oils (furnace oil) | kg/l | SCR0/1 | SCR0/1 | SCR0/1 | SCR0/1 | SCR0/1 |
| | 2710.1923 | ---- Lubricating oils | kg/l | 0% | 0% | 0% | 0% | 0% |
| | 2710.1924 | ---- Greases | kg/l | 0% | 0% | 0% | 0% | 0% |
| | 2710.1925 | ---- Transformer oil | kg/l | 0% | 0% | 0% | 0% | 0% |
| | 2710.1926 | ---- Lubricating oil specifically designed for marine and agricultural use | kg/l | 0% | 0% | 0% | 0% | 0% |
| | 2710.1927 | ---- Lubricating greases other than greases of 2710.1924 | kg/l | 0% | 0% | 0% | 0% | 0% |
| | 2710.1929 | ---- Other | kg/l | 0% | 0% | 0% | 0% | 0% |
| | | - Waste oils: | | | | | | |
| | 2710.9100 | -- Containing polychlorinated biphenyls (PCBs), Polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | kg | 25% | 0% | 7.5% | 5% | 2.5% |
| | 2710.9900 | -- Other | kg | 25% | 0% | 25% | 25% | 25% |

| Heading | HS Code | Description of goods | Unit of Qty. | Rate of Duty | | | | |
|--------------|-----------|---|--------------|--------------|------------|----------------|------|------|
| | | | | General | COMESA FTA | European Union | | |
| | | | | | | 2014 | 2015 | 2016 |
| 27.11 | | Petroleum gases and other gaseous hydrocarbons. | | | | | | |
| | | - Liquefied: | | | | | | |
| | 2711.1100 | -- Natural gas | kg | 0% | 0% | 0% | 0% | 0% |
| | 2711.1200 | -- Propane | kg | 0% | 0% | 0% | 0% | 0% |
| | 2711.1300 | -- Butanes | kg | 0% | 0% | 0% | 0% | 0% |
| | 2711.1400 | -- Ethylene, propylene, butylene and butadiene | kg | 0% | 0% | 0% | 0% | 0% |
| | 2711.1900 | -- Other | kg | 0% | 0% | 0% | 0% | 0% |
| | | - In gaseous state: | | | | | | |
| | 2711.2100 | -- Natural gas | kg | 0% | 0% | 0% | 0% | 0% |
| | 2711.2900 | -- Other | kg | 0% | 0% | 0% | 0% | 0% |
| | | | | | | | | |
| 27.12 | | Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured. | | | | | | |
| | 2712.1000 | - Petroleum jelly | kg | 0% | 0% | 0% | 0% | 0% |
| | 2712.2000 | - Paraffin wax containing by weight less than 0.75% of oil | kg | 0% | 0% | 0% | 0% | 0% |
| | 2712.9000 | - Other | kg | 0% | 0% | 0% | 0% | 0% |

| Heading | HS Code | Description of goods | Unit of Qty. | Rate of Duty | | | | |
|--------------|-----------|---|--------------|--------------|------------|----------------|------|------|
| | | | | General | COMESA FTA | European Union | | |
| | | | | | | 2014 | 2015 | 2016 |
| 27.13 | | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals. | | | | | | |
| | | - Petroleum coke: | | | | | | |
| | 2713.1100 | -- Not calcined | kg | 0% | 0% | 0% | 0% | 0% |
| | 2713.1200 | -- Calcined | kg | 0% | 0% | 0% | 0% | 0% |
| | 2713.2000 | - Petroleum bitumen | kg | 0% | 0% | 0% | 0% | 0% |
| | 2713.9000 | - Other residues of petroleum oils or of oils obtained from bituminous minerals | kg | 0% | 0% | 0% | 0% | 0% |
| 27.14 | | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks. | | | | | | |
| | 2714.1000 | - Bituminous or oil shale and tar sands | kg | 0% | 0% | 0% | 0% | 0% |
| | 2714.9000 | - Other | kg | 0% | 0% | 0% | 0% | 0% |
| 27.15 | 2715.0000 | 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). | kg | 0% | 0% | 0% | 0% | 0% |
| 27.16 | 2716.0000 | Electrical energy (optional heading) | kg | 0% | 0% | 0% | 0% | 0% |