

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).

NEW ZEALAND NOTES—

1. The expression “motor spirit” is to be taken to mean only liquid fuels suitable for internal-combustion engines of such a nature that, when submitted to distillation in standard apparatus, not less than 10 % of the fuel shall distil over at a temperature of 150 °C or not less than 50 % at a temperature of 160 °C.
2. The expression “Research Octane No. (RON)” means the octane rating as measured by the standard method of test for knock characteristics of motor fuels below 100 octane rating by the research method (currently designated A.S.T.M. D2699:79) as set out by the American Society for Testing and Materials.
3. The lead (Pb) content of motor fuel is to be measured by application of either one of the standard methods (currently designated A.S.T.M. D 3116 or A.S.T.M. D 3341) as set down by the American Society for Testing and Materials.
4. In this Chapter, the term **manufacture**, where it appears in the expression ‘For manufacture in a licensed manufacturing area’, has the same meaning as in section 2(1) of the Customs and Excise Act 1996.

* * *

**Mineral fuels, mineral oils and products of their distillation; bituminous substances;
mineral waxes—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
27.01			Coal; briquettes, ovoids and similar solid fuels manufactured from coal:		
			– Coal, whether or not pulverised, but not agglomerated:		
2701.11.00	00C	kg	– – Anthracite	Free	Free
2701.12.00	00H	kg	– – Bituminous coal	Free	Free
2701.19.00	00K	kg	– – Other coal	Free	Free
2701.20.00	00B	kg	– Briquettes, ovoids and similar solid fuels manufactured from coal	Free	Free
27.02			Lignite, whether or not agglomerated, excluding jet:		
2702.10.00	00G	kg	– Lignite, whether or not pulverised, but not agglomerated	Free	Free
2702.20.00	00L	kg	– Agglomerated lignite	Free	Free
27.03					
2703.00.00	00A	kg	Peat (including peat litter), whether or not agglomerated	Free	Free
27.04					
2704.00.00	00K	kg	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	Free	Free
27.05					
2705.00.00	00H	. .	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	Free	Free
27.06					
2706.00.00	00F	l	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	Free	Free
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:		
2707.10.00	00H	l	– Benzole (benzene)	Free	Free
2707.20.00	00A	l	– Toluol (toluene)	Free	Free
2707.30.00	00E	l	– Xylol (xylenes)	Free	Free
2707.40.00	00J	kg	– Naphthalene	Free	Free
2707.50.00	00B	l	– Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	Free	Free
			– Other:		
2707.91.00	00A	l	– – Creosote oils	Free	Free
2707.99.00			– – Other	Free	Free
	10E	l	. . . Phenols		
	14H	l	. . . Other		
27.08			Pitch and pitch coke, obtained from coal tar or from other mineral tars:		
2708.10.00	00F	tne	– Pitch	Free	Free
2708.20.00	00K	tne	– Pitch coke	Free	Free
27.09					
2709.00.00	00L	tne	Petroleum oils and oils obtained from bituminous minerals, crude	Free	Free
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:		
			– – Light oils and preparations:		
2710.11			– – – For manufacture in a licensed manufacturing area	Free	Free
2710.11.11	00D	l	– – – Other	Free	Free
2710.11.19	00E	l	– – – Other	Free	Free
2710.19			– – Other:		
2710.19.01	00E	tne	– – – Petroleum, partly refined, including topped crude	Free	Free

*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 27—continued

**Mineral fuels, mineral oils and products of their distillation; bituminous substances;
mineral waxes—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Petroleum oils and oils obtained from, etc.—continued					
– Petroleum oils and oils obtained from bituminous, etc.—continued					
-- Other—continued					
--- Motor spirit:					
---- In bulk in ships' bottoms or in containers of a capacity of 5 litres or more:					
2710.19.05			----- For manufacture in a licensed manufacturing area	Free	Free
	11F	tne	..... Aviation spirit		
			..... Other:		
	15J	l	..... Blended with ethyl alcohol and that can be used as a fuel for engines:		
			..... Other:		
	25F	tne	..... Research Octane No. (RON) 95 or greater (premium grade)		
	29J	tne	..... Other		
----- Other:					
2710.19.09	00F	l	----- Aviation spirit	Free	Free
----- Other:					
● 2710.19.13	00C	l ms	----- Research Octane No. (RON) less than 95 (regular grade) blended with ethyl alcohol and that can be used as a fuel for engines	<i>per l ms</i> 45.524¢ plus 8¢ per g of Pb ¹	..
● 2710.19.15	00F	l ms	----- Research Octane No. (RON) 95 or greater (premium grade) blended with ethyl alcohol and that can be used as a fuel for engines	<i>per l ms</i> 45.524¢ plus 8¢ per g of Pb ¹	..
● 2710.19.21			----- Other	<i>per l</i> 45.524¢ plus 8¢ per g of Pb ²	..
	10C	l	..... With a Research Octane No. (RON) less than 95 (regular grade)		
	17L	l	..... Other		
----- In other containers:					
2710.19.23			----- For manufacture in a licensed manufacturing area	Free	Free
	10F	l	..... Aviation spirit		
			..... Other:		
	17C	l	..... Blended with ethyl alcohol and that can be used as a fuel for engines:		
			..... Other:		
	31J	l	..... Research Octane No. (RON) 95 or greater (premium grade)		
	39D	l	..... Other		

¹ Includes a maximum amount of 45.524 cents per litre of motor spirit and 8 cents per gram of Pb being the equivalent of the duty imposed on the like goods when produced in New Zealand.

² Includes a maximum amount of 45.524 cents per litre and 8 cents per gram of Pb being the equivalent of the duty imposed on the like goods when produced in New Zealand.

*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

**Mineral fuels, mineral oils and products of their distillation; bituminous substances;
mineral waxes—*continued***

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Petroleum oils and oils obtained from, etc.—<i>continued</i>		
			– Petroleum oils and oils obtained from bituminous, etc.— <i>continued</i>		
			– – Other— <i>continued</i>		
			– – – Motor spirit— <i>continued</i>		
			– – – – In other containers— <i>continued</i>		
			– – – – – Other:		
● 2710.19.25	00A	l ms	– – – – – Research Octane No. (RON) less than 95 (regular grade) blended with ethyl alcohol and that can be used as a fuel for engines	<i>per l ms</i>	
				5	AU 45.524¢
				<i>plus 45.524¢</i>	<i>plus 8¢</i>
				<i>plus 8¢</i>	per g of Pb ¹
				<i>per g of Pb¹</i>	CA 45.524¢
					<i>plus 8¢</i>
					per g of Pb ¹
					CN
					1/2009 4.2
					<i>plus 45.524¢</i>
					<i>plus 8¢</i>
					per g of Pb ¹
					1/2010 2.8
					<i>plus 45.524¢</i>
					<i>plus 8¢</i>
					per g of Pb ¹
					1/2011 1.4
					<i>plus 45.524¢</i>
					<i>plus 8¢</i>
					per g of Pb ¹
					1/2012 Free
					<i>plus 45.524¢</i>
					<i>plus 8¢</i>
					per g of Pb ¹
					LLDC 45.524¢
					<i>plus 8¢</i>
					per g of Pb ¹
					Pac 45.524¢
					<i>plus 8¢</i>
					per g of Pb ¹
					SG 45.524¢
					<i>plus 8¢</i>
					per g of Pb ¹
					TH 45.524¢
					<i>plus 8¢</i>
					per g of Pb ¹
					TPA 45.524¢
					<i>plus 8¢</i>
					per g of Pb ¹

¹ Includes a maximum amount of 45.524 cents per litre of motor spirit and 8 cents per gram of Pb being the equivalent of the duty imposed on the like goods when produced in New Zealand.

*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 27—*continued*

**Mineral fuels, mineral oils and products of their distillation; bituminous substances;
mineral waxes—*continued***

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Petroleum oils and oils obtained from, etc.—<i>continued</i> – Petroleum oils and oils obtained from bituminous, etc.— <i>continued</i> -- Other— <i>continued</i> --- Motor spirit— <i>continued</i> ---- In other containers— <i>continued</i> ----- Other— <i>continued</i>		
● 2710.19.27	00D	l ms	----- Research Octane No. (RON) 95 or greater (premium grade) blended with ethyl alcohol and that can be used as a fuel for engines	<i>per l ms</i>	5 plus 45.524¢ plus 8¢ per g of Pb ¹ CA 45.524¢ plus 8¢ per g of Pb ¹ CN 1/2009 4.2 plus 45.524¢ plus 8¢ per g of Pb ¹ 1/2010 2.8 plus 45.524¢ plus 8¢ per g of Pb ¹ 1/2011 1.4 plus 45.524¢ plus 8¢ per g of Pb ¹ 1/2012 Free plus 45.524¢ plus 8¢ per g of Pb ¹ LLDC 45.524¢ plus 8¢ per g of Pb ¹ Pac 45.524¢ plus 8¢ per g of Pb ¹ SG 45.524¢ plus 8¢ per g of Pb ¹ TH 45.524¢ plus 8¢ per g of Pb ¹ TPA 45.524¢ plus 8¢ per g of Pb ¹

¹ Includes a maximum amount of 45.524 cents per litre of motor spirit and 8 cents per gram of Pb being the equivalent of the duty imposed on the like goods when produced in New Zealand.

*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

**Mineral fuels, mineral oils and products of their distillation; bituminous substances;
mineral waxes—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Petroleum oils and oils obtained from, etc.—continued		
			— Petroleum oils and oils obtained from bituminous, etc.—continued		
			— Other—continued		
			— Motor spirit—continued		
			— In other containers—continued		
			— Other—continued		
● 2710.19.39			----- Other	per l 5	AU 45.524¢
				plus 45.524¢	plus 8¢
				plus 8¢	per g of Pb ²
				per g of Pb ²	CA 45.524¢
					plus 8¢
					per g of Pb ²
					CN
					1/2009 4.2
					plus 45.524¢
					plus 8¢
					per g of Pb ²
					1/2010 2.8
					plus 45.524¢
					plus 8¢
					per g of Pb ²
					1/2011 1.4
					plus 45.524¢
					plus 8¢
					per g of Pb ²
					1/2012 Free
					plus 45.524¢
					plus 8¢
					per g of Pb ²
					LLDC 45.524¢
					plus 8¢
					per g of Pb ²
					Pac 45.524¢
					plus 8¢
					per g of Pb ²
					SG 45.524¢
					plus 8¢
					per g of Pb ²
					TH 45.524¢
					plus 8¢
					per g of Pb ²
					TPA 45.524¢
					plus 8¢
					per g of Pb ²
	10K	1	. . . . . With a Research Octane No. (RON) less than 95 (regular grade)		
	19C	1	. . . . . Other		
			--- Kerosene (including kerosene type jet fuel), spirit type jet fuel, white spirit:		
			---- In bulk in ships' bottoms or in containers of a capacity of 5 litres or more:		
2710.19.41			----- For manufacture in a licensed manufacturing area	Free	Free
			. . . . . Jet fuel:		
	11B	tne	. . . . . Kerosene type		
	19H	tne	. . . . . Spirit type		
	21K	tne	. . . . . Kerosene		
	29E	tne	. . . . . White spirit		
			----- Other:		
2710.19.45			----- Jet fuel	Free	Free
	11H	1	. . . . . Kerosene type		
	19C	1	. . . . . Spirit type		
2710.19.47	00E	1	----- Kerosene	Free	Free
2710.19.49	00H	tne	----- White spirit	Free	Free
			---- In other containers:		
2710.19.51			----- For manufacture in a licensed manufacturing area	Free	Free
			. . . . . Jet fuel:		
	11H	1	. . . . . Kerosene type		
	19C	1	. . . . . Spirit type		
	21E	1	. . . . . Kerosene		
	29L	1	. . . . . White spirit		

² Includes a maximum amount of 45.524 cents per litre and 8 cents per gram of Pb being the equivalent of the duty imposed on the like goods when produced in New Zealand.

*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 27—continued

Mineral fuels, mineral oils and products of their distillation; bituminous substances;
mineral waxes—continued

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Petroleum oils and oils obtained from, etc.—continued — Petroleum oils and oils obtained from bituminous, etc.—continued -- Other—continued --- Kerosene (including kerosene type jet fuel), etc.—continued ---- In other containers—continued ----- Other:		
2710.19.53			----- Jet fuel	5	CA Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
	11L	1	. . . . . Kerosene type		
	19F	1	. . . . . Spirit type		
2710.19.55	00H	1	----- Kerosene	5	CA Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
2710.19.59	00C	1	----- White spirit	5	CA Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free
			--- Other distillate fuels: ---- For manufacture in a licensed manufacturing area	Free	Free
2710.19.61	11C	1	. . . . . Diesel		
	19J	1	. . . . . Other		
			---- Other: ----- Automotive diesel whether or not blended with other substances		
2710.19.62	00D	1	----- Automotive diesel not blended with other substances	Free	Free
● 2710.19.64	00G	1 ms	----- Automotive diesel blended with motor spirit	<i>per l ms</i> 45.524¢ plus 8¢ per g of Pb ¹	..
2710.19.66			----- Automotive diesel blended with other substances	Free	Free
	10G	1	. . . . . Blended with biodiesel		
	15H	1	. . . . . Blended with ethyl alcohol		
	19L	1	. . . . . Blended with other substances		
			----- Marine diesel whether or not blended with other substances:		
2710.19.68	00B	1	----- Marine diesel not blended with other substances	Free	Free
● 2710.19.70	00G	1 ms	----- Marine diesel blended with motor spirit	<i>per l ms</i> 45.524¢ plus 8¢ per g of pb ¹	..
2710.19.72			----- Marine diesel blended with other substances	Free	Free
	10G	1	. . . . . Blended with biodiesel		
	15H	1	. . . . . Blended with ethyl alcohol		
	19L	1	. . . . . Blended with other substances		
2710.19.74	00B	1	----- Home heating oil being a blend of kerosene and diesel	Free	Free
2710.19.76	00E	1	----- Other	Free	Free
			--- Residual fuel oil: ---- For manufacture in a licensed manufacturing area	Free	Free
2710.19.77	00A	1	---- For manufacture in a licensed manufacturing area	Free	Free
2710.19.78	00H	1	---- Other	Free	Free

¹ Includes a maximum amount of 45.524 cents per litre of motor spirit and 8 cents per gram of Pb being the equivalent of the duty imposed on the like goods when produced in New Zealand.

*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

**Mineral fuels, mineral oils and products of their distillation; bituminous substances;
mineral waxes—*continued***

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Petroleum oils and oils obtained from, etc.—<i>continued</i>		
			– Petroleum oils and oils obtained from bituminous, etc.— <i>continued</i>		
			– – Other— <i>continued</i>		
			– – – Lubricating preparations:		
2710.19.80			– – – – Greases and other solid lubricants	5	CA Free CN 1/2009 3.9 1/2010 2.6 1/2011 1.3 1/2012 Free TH Free TPA Free
	10K	kg	. . . . . Suited only for aviation use		
	15L	kg	. . . . . Other		
			– – – – Other preparations:		
2710.19.82	00E	1	– – – – – In bulk in ships' bottoms	Free	Free
			– – – – – In containers:		
2710.19.83	00A	1	– – – – – Of a capacity of 5 litres or more	Free	Free
2710.19.85			– – – – – Other	5	CA Free CN 1/2009 3.9 1/2010 2.6 1/2011 1.3 1/2012 Free TH Free TPA Free
			. . . . . In aerosol containers:		
	11K	No.	. . . . . Containing chlorofluorocarbons		
	19E	No.	. . . . . Other		
	29B	1	. . . . . Other		
2710.19.89	00K	1	– – – Mixed alkylenes, being mixtures of unsaturated and saturated acyclic hydrocarbons	Free	Free
2710.19.91	00D	1	– – – Transformer and circuit breaker oils, and oils specially suited for medicinal purposes, as may be approved by the Minister and under such conditions as the Minister may prescribe	Free	Free
			– – – Other kinds:		
2710.19.93			– – – – Hydraulic oils	Free	Free
	11B	1	. . . . . Light		
	19H	1	. . . . . Medium		
	29E	1	. . . . . Heavy		
			– – – – Other:		
2710.19.95			– – – – – For manufacture in a licensed manufacturing area	Free	Free
	11E	1	. . . . . Light		
	19L	1	. . . . . Medium		
	29H	1	. . . . . Heavy		
2710.19.99			– – – – – Other	Free	Free
	11L	1	. . . . . Light		
	19F	1	. . . . . Medium		
	29C	1	. . . . . Heavy		
			– Waste oils:		
2710.91.00	00A	1	– – Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	Free	Free
2710.99.00	00H	1	– – Other	Free	Free
27.11			Petroleum gases and other gaseous hydrocarbons:		
			– Liquefied:		
2711.11.00	00L	1	– – Natural gas	Free	Free
2711.12.00	00E	1	– – Propane	<i>per l</i> 10.40¢ ³	..
2711.13.00			– – Butanes	<i>per l</i> 10.40¢ ³	..
	01H	1	. . . Isobutane		
	09C	1	. . . <i>n</i> -Butane		

³ Includes an amount of 10.40 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.

Chapter 27—continued

**Mineral fuels, mineral oils and products of their distillation; bituminous substances;
mineral waxes—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
Petroleum gases and other gaseous hydrocarbons—continued					
– Liquefied—continued					
2711.14			– – Ethylene, propylene, butylene and butadiene:		
2711.14.01	00L	1	– – – Propylene and butylene	per l 10.40¢ ³	..
2711.14.09	00A	1	– – – Other	Free	Free
2711.19.00	00G	..	– – Other	Free	Free
– In gaseous state:					
▶ 2711.21.00	00D	GJ	– – Natural gas	per gigajoule \$3.17 ⁴	..
2711.29.00	00L	..	– – Other	Free	Free
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:				
2712.10.00	00D	kg	– Petroleum jelly	5	CA Free CN Free LDC 4 TH Free TPA Free
2712.20.00	00H	kg	– Paraffin wax containing by weight less than 0.75 % of oil	Free	Free
2712.90.00			– Other	Free	Free
	01A	kg	. . Paraffin wax containing by weight 0.75 % or more of oil		
	09G	kg	. . Other		
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:				
– Petroleum coke:					
2713.11.00	00G	kg	– – Not calcined	Free	Free
2713.12.00	10J	tne	– – Calcined	Free	Free
2713.20.00	00F	kg	– Petroleum bitumen	Free	Free
2713.90.00	00A	kg	– Other residues of petroleum oils or of oils obtained from bituminous minerals	Free	Free
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks:				
2714.10.00	00L	kg	– Bituminous or oil shale and tar sands	Free	Free
2714.90.00	00K	kg	– Other	Free	Free
27.15	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs):				
2715.00					
2715.00.01	00A	kg	– Mastic preparations, including mastics incorporating mineral substances such as sand or asbestos	Free	Free
– Road surfacing preparations:					
2715.00.11	00G	kg	– – Cut-backs, being mixtures of bitumen and oil	Free	Free
2715.00.19	00H	kg	– – Other	Free	Free
2715.00.29	00C	kg	– Other	5	CA Free CN 1/2009 4.2 1/2010 2.8 1/2011 1.4 1/2012 Free TH Free TPA Free

* * *

³ Includes an amount of 10.40 cents per litre being the equivalent of the duty imposed on the like goods when produced in New Zealand.

⁴ Includes an amount of \$3.17 per gigajoule being the equivalent of the duty imposed on the like goods when produced in New Zealand

*Unless otherwise indicated, AU, LLDC, Pac and OPS (Other Preferential Sources—see page v) rates in the Preferential Tariff are Free.