SECTION V

Mineral products

Chapter 25

Salt; sulphur; earths and stone; plastering materials, lime and cement

NOTES—

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

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

2. This Chapter does not cover:

   (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 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) Dolomite ramming mix (heading 38.16);
   (f) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
   (g) Precious or semi-precious stones (heading 71.02 or 71.03);
   (h) Cultured 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);
   (ij) Billiard chalks (heading 95.04); or
   (k) 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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Chapter 25—*continued*

Salt; sulphur; earths and stone; plastering materials, lime and cement—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
25.01					
2501.00.00			**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water**	Free	Free
			. Rock salt:		
	01L	kg	. . Crude, in lumps		
	09F	kg	. . Other		
			. Other salt:		
	11H	kg	. . Sheep and cattle licks		
			. . Other:		
			. . . Evaporated:		
	21E	kg	. . . . Iodised		
			. . . . Not iodised:		
	31B	kg	. . . . . Refined salt, in packs 4.5 kg or less		
	39H	kg	. . . . . Other		
			. . . Other:		
	41K	kg	. . . . Iodised		
			. . . . Not iodised:		
	51G	kg	. . . . . Refined salt, in packs 4.5 kg or less		
	59B	kg	. . . . . Other		
			. Other:		
	61D	kg	. . Pure sodium chloride		
	69K	kg	. . Other		
25.02					
2502.00.00	00L	kg	**Unroasted iron pyrites**	Free	Free
25.03					
2503.00.00			**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur**	Free	Free
	01G	kg	. Crude or unrefined sulphur		
	09B	kg	. Other		
25.04			**Natural graphite:**		
2504.10.00	00L	kg	– In powder or in flakes	Free	Free
2504.90.00	00K	kg	– Other	Free	Free
25.05			**Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26:**		
2505.10.00	00J	kg	– Silica sands and quartz sands	Free	Free
2505.90.00	00H	kg	– Other	Free	Free
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:**		
2506.10.00	00G	kg	– Quartz	Free	Free
2506.20.00			– Quartzite	Free	Free
	10H	kg	. . Crude or roughly trimmed		
	14L	kg	. . Other		
25.07					
2507.00.00	00A	kg	**Kaolin and other kaolinic clays, whether or not calcined**	Free	Free
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:**		
2508.10.00	00C	kg	– Bentonite	Free	Free
2508.30.00	00L	kg	– Fire-clay	Free	Free
2508.40.00			– Other clays	Free	Free
	10A	kg	. . Decolourising earths and fuller's earth		
	14D	kg	. . Other		
2508.50.00	00H	kg	– Andalusite, kyanite and sillimanite	Free	Free
2508.60.00	00A	kg	– Mullite	Free	Free
2508.70.00	00E	kg	– Chamotte or dinas earths	Free	Free
25.09					
2509.00.00	00H	kg	**Chalk**	Free	Free

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 25—*continued*

Salt; sulphur; earths and stone; plastering materials, lime and cement—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
25.10			**Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk:**		
2510.10.00	00E	kg	– Unground	Free	Free
2510.20.00	00J	kg	– Ground	Free	Free
25.11			**Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16:**		
2511.10.00	00C	kg	– Natural barium sulphate (barytes)	Free	Free
2511.20.00	00G	kg	– Natural barium carbonate (witherite)	Free	Free
25.12					
2512.00.00	00H	kg	**Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less**	Free	Free
25.13			**Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:**		
2513.10.00			– Pumice stone	Free	Free
	10G	kg	. . Crude or in irregular pieces, including crushed pumice (bimskies)		
	14K	kg	. . Other		
2513.20.00			– Emery, natural corundum, natural garnet and other natural abrasives	Free	Free
	01A	kg	. . Crude or in irregular pieces		
	09G	kg	. . Other		
25.14					
2514.00.00	00D	kg	**Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape**	Free	Free
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:		
2515.11.00			– – Crude or roughly trimmed	Free	Free
	01J	kg	. . . Having no linear dimension less than 250 mm		
	09D	kg	. . . Other		
2515.12.00			– – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	Free
	01C	kg	. . . Having no linear dimension less than 250 mm		
	09J	kg	. . . Other		
2515.20.00			– Ecaussine and other calcareous monumental or building stone; alabaster	Free	Free
	01H	kg	. . Having no linear dimension less than 250 mm		
	09C	kg	. . Other		
25.16			**Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:**		
			– Granite:		
2516.11.00			– – Crude or roughly trimmed	Free	Free
	01G	kg	. . . Having no linear dimension less than 250 mm		
	09B	kg	. . . Other		
2516.12.00			– – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	Free	Free
	01A	kg	. . . Having no linear dimension less than 250 mm		
	09G	kg	. . . Other		
2516.20.00			– Sandstone	Free	Free
			. . Crude or roughly trimmed:		
	10E	kg	. . . Having no linear dimension less than 250 mm		
	14H	kg	. . . Other		
			. . Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
	18L	kg	. . . Having no linear dimension less than 250 mm		
	21L	kg	. . . Other		
2516.90.00			– Other monumental or building stone	Free	Free
	01A	kg	. . Having no linear dimension less than 250 mm		
	09G	kg	. . Other		

Chapter 25—*continued*

Salt; sulphur; earths and stone; plastering materials, lime and cement—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
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:**		
2517.10.00	00B	kg	– 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	Free	Free
2517.20.00	00F	kg	– Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in Tariff item 2517.10	Free	Free
2517.30.00	00K	kg	– Tarred macadam	Free	Free
			– Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:		
2517.41.00	00H	kg	– – Of marble	5	Free *See Below RCEP 2.5 1/2027 2
2517.49.00	00D	kg	– – Other	Free	Free
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:**		
2518.10.00	00L	kg	– Dolomite, not calcined or sintered	Free	Free
2518.20.00	00D	kg	– Calcined or sintered dolomite	Free	Free
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:**		
2519.10.00	00J	kg	– Natural magnesium carbonate (magnesite)	Free	Free
2519.90.00	00H	kg	– Other	Free	Free
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:**		
2520.10.00	00B	kg	– Gypsum; anhydrite	Free	Free
2520.20.00			– Plasters	Free	Free
	01D	kg	. . For use in the building industry		
	09K	kg	. . Other		
25.21					
2521.00.00	00G	kg	**Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement**	Free	Free
25.22			**Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25:**		
2522.10.00	00J	kg	– Quicklime	Free	Free
2522.20.00	00B	kg	– Slaked lime	Free	Free
2522.30.00	00F	kg	– Hydraulic lime	Free	Free
25.23			**Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers:**		
2523.10.00			– Cement clinkers	Free	Free
	01E	tne	. . Of white portland cement, that is, containing not more than 0.5 % of iron oxide; of cements containing more than 30 % of alumina		
	09L	tne	. . Other		
			– Portland cement:		
2523.21.00			– – White cement, whether or not artificially coloured	Free	Free
	01C	tne	. . . Containing not more than 0.5 % of iron oxide		
	09J	tne	. . . Other		
2523.29.00	00A	tne	– – Other	Free	Free

Chapter 25—*continued*

Salt; sulphur; earths and stone; plastering materials, lime and cement—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Portland cement, aluminous cement, slag cement, etc.—*continued*		
2523.30.00			– Aluminous cement	Free	Free
	01B	tne	. . Containing more than 30 % of alumina		
	09H	tne	. . Other		
2523.90.00	00F	tne	– Other hydraulic cements	Free	Free
25.24			**Asbestos:**		
2524.10.00	00E	kg	– Crocidolite	Free	Free
2524.90.00	00D	kg	– Other	Free	Free
25.25			**Mica, including splittings; mica waste:**		
2525.10.00	00C	. .	– Crude mica and mica rifted into sheets or splittings	Free	Free
2525.20.00	00G	. .	– Mica powder	Free	Free
2525.30.00	00L	. .	– Mica waste	Free	Free
25.26			**Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc:**		
2526.10.00	00A	kg	– Not crushed, not powdered	Free	Free
2526.20.00	00E	kg	– Crushed or powdered	Free	Free
25.28					
2528.00.00	00D	. .	**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 H_3BO_3 calculated on the dry weight**	Free	Free
25.29			**Feldspar; leucite; nepheline and nepheline syenite; fluorspar:**		
2529.10.00	00F	kg	– Feldspar	Free	Free
			– Fluorspar:		
2529.21.00	00D	kg	– – Containing by weight 97 % or less of calcium fluoride	Free	Free
2529.22.00	00J	kg	– – Containing by weight more than 97 % of calcium fluoride	Free	Free
2529.30.00	00C	kg	– Leucite; nepheline and nepheline syenite	Free	Free
25.30			**Mineral substances not elsewhere specified or included:**		
2530.10.00	00K	. .	– Vermiculite, perlite and chlorites, unexpanded	Free	Free
2530.20.00	00C	. .	– Kieserite, epsomite (natural magnesium sulphates)	Free	Free
2530.90.00			– Other	Free	Free
	11D	. .	. . Natural micaceous iron oxides		
	15G	kg	. . Natural cryolite; natural chiolite		
	19K	kg	. . Other		

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*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

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 85.49); 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 leaked 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.

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Chapter 26—continued

Ore, slag and ash—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
26.01			**Iron ores and concentrates, including roasted iron pyrites:**		
			– Iron ores and concentrates, other than roasted iron pyrites:		
2601.11.00	00G	kg	– – Non-agglomerated	Free	Free
2601.12.00	00A	kg	– – Agglomerated	Free	Free
2601.20.00	00F	kg	– Roasted iron pyrites	Free	Free
26.02					
2602.00.00	00G	kg	**Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight**	Free	Free
26.03					
2603.00.00	00E	kg	**Copper ores and concentrates**	Free	Free
26.04					
2604.00.00	00C	kg	**Nickel ores and concentrates**	Free	Free
26.05					
2605.00.00	00A	kg	**Cobalt ores and concentrates**	Free	Free
26.06					
2606.00.00	00K	kg	**Aluminium ores and concentrates**	Free	Free
26.07					
2607.00.00	00H	kg	**Lead ores and concentrates**	Free	Free
26.08					
2608.00.00	00F	kg	**Zinc ores and concentrates**	Free	Free
26.09					
2609.00.00	00D	kg	**Tin ores and concentrates**	Free	Free
26.10					
2610.00.00	00H	kg	**Chromium ores and concentrates**	Free	Free
26.11					
2611.00.00	00F	kg	**Tungsten ores and concentrates**	Free	Free
26.12			**Uranium or thorium ores and concentrates:**		
2612.10.00	00H	kg	– Uranium ores and concentrates	Free	Free
2612.20.00	00A	kg	– Thorium ores and concentrates	Free	Free
26.13			**Molybdenum ores and concentrates:**		
2613.10.00	00F	kg	– Roasted	Free	Free
2613.90.00	00E	kg	– Other	Free	Free
26.14					
2614.00.00	00L	kg	**Titanium ores and concentrates**	Free	Free
26.15			**Niobium, tantalum, vanadium or zirconium ores and concentrates:**		
2615.10.00	00B	kg	– Zirconium ores and concentrates	Free	Free
2615.90.00	00A	kg	– Other	Free	Free
26.16			**Precious metal ores and concentrates:**		
2616.10.00	00L	kg	– Silver ores and concentrates	Free	Free
2616.90.00	00K	kg	– Other	Free	Free
26.17			**Other ores and concentrates:**		
2617.10.00	00J	kg	– Antimony ores and concentrates	Free	Free
2617.90.00	00H	kg	– Other	Free	Free
26.18					
2618.00.00	00C	kg	**Granulated slag (slag sand) from the manufacture of iron or steel**	Free	Free
26.19					
2619.00.00	00A	kg	**Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel**	Free	Free

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 26—continued

Ore, slag and ash—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
26.20			**Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds:**		
			– Containing mainly zinc:		
2620.11.00	00C	kg	– – Hard zinc spelter	Free	Free
2620.19.00	00K	kg	– – Other	Free	Free
			– Containing mainly lead:		
2620.21.00	00G	kg	– – Leaded gasoline sludges and leaded anti-knock compound sludges	Free	Free
2620.29.00	00C	kg	– – Other	Free	Free
2620.30.00	00F	kg	– Containing mainly copper	Free	Free
2620.40.00	00K	kg	– Containing mainly aluminium	Free	Free
2620.60.00	00G	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	Free	Free
			– Other:		
2620.91.00	00B	kg	– – Containing antimony, beryllium, cadmium, chromium or their mixtures	Free	Free
2620.99.00			– – Other	Free	Free
	11D	kg	. . . Containing mainly vanadium		
	19K	kg	. . . Other		
26.21			**Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste:**		
2621.10.00	00G	kg	– Ash and residues from the incineration of municipal waste	Free	Free
2621.90.00			– Other	Free	Free
	11A	. .	. . Crude potassium salts in tablets or similar forms or in packages of a gross weight not exceeding 10 kg		
	14F	kg	. . Other crude potassium salts		
	19G	kg	. . Other		

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*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 27

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

NOTES—

1. This Chapter does not cover:
   (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 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 2710.12, "light oils and preparations" are those of which 90 % or more by volume (including losses) distils at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).
5. For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

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', or in the expression 'For manufacture in the licensed manufacturing area of the New Zealand Refining Company Limited at Marsden Point', has the same meaning as in section 5 (b) of the Customs and Excise Act 2018.

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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
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	– Benzol (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 ISO 3405 method (equivalent to 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 those containing biodiesel and other than waste oils:		
2710.12			– – Light oils and preparations:		
			– – – Motor Spirit:		
			– – – – In bulk in ships' bottoms or in containers of a capacity of 5 litres or more:		

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Petroleum oils and oils obtained from bituminous, etc.—*continued*		
			– Petroleum oils and oils obtained from bituminous, etc.—*continued*		
			– – Light oils and preparations—*continued*		
			– – – Motor Spirit—*continued*		
			– – – – In bulk in ships' bottoms or in containers of a, etc.—*continued*		
2710.12.10			– – – – – For manufacture in the licensed manufacturing area of the New Zealand Refining Company Limited at Marsden Point	Free	Free
	10K	tne	. . . . . Aviation spirit		
			. . . . . Other:		
	15L	l	. . . . Blended with ethyl alcohol and that can be used as a fuel for engines		
			. . . . . Other:		
	19C	tne	. . . . . Research Octane No. (RON) 95 or greater (premium grade)		
	29L	tne	. . . . . Other		
			– – – – – Other:		
2710.12.13	00A	l	– – – – – – Aviation spirit	Free	Free
			– – – – – – Other:		
2710.12.15	00D	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 *per l ms*	70.024¢ *plus* 8¢ per g of Pb[1]	. .
2710.12.17	00G	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 *per l ms*	70.024¢ *plus* 8¢ per g of Pb[1]	. .
2710.12.19			– – – – – – – Other *per l*	70.024¢ *plus* 8¢ per g of Pb[1]	. .
	10G	l	. . . . . With a Research Octane No. (RON) less than 95 (regular grade)		
	19L	l	. . . . . Other		
			– – – – In other containers:		
2710.12.21			– – – – – For manufacture in the licensed manufacturing area of the New Zealand Refining Company Limited at Marsden Point	Free	Free
	10A	l	. . . . . Aviation spirit		
			. . . . . Other:		
	15B	l	. . . . . Blended with ethyl alcohol and that can be used as a fuel for engines		
			. . . . . Other:		
	19E	l	. . . . . Research Octane No. (RON) 95 or greater (premium grade)		
	29B	l	. . . . . Other		
			– – – – – Other:		
2710.12.23	00G	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 *per l ms*	5 *plus* 70.024¢ *plus* 8¢ per g of Pb[1]	Free *See Below *plus* 70.024¢ *plus* 8¢ per g of Pb[1] CA Free *plus* 70.024¢ *plus* 8¢ per g of Pb[1] RCEP 5 *plus* 70.024¢ *plus* 8¢ per g of Pb[1] 1/2027 5 *plus* 70.024¢ *plus* 8¢ per g of Pb[1]

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Petroleum oils and oils obtained from bituminous, etc.—*continued* – Petroleum oils and oils obtained from bituminous, etc.—*continued* – – Light oils and preparations—*continued* – – – Motor Spirit—*continued* – – – – In other containers—*continued* – – – – – Other—*continued*		
2710.12.25	00K	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 *per l ms*	5 *plus* 70.024¢ *plus* 8¢ per g of Pb[1]	Free *See Below *plus* 70.024¢ *plus* 8¢ per g of Pb[1] CA Free *plus* 70.024¢ *plus* 8¢ per g of Pb[1] RCEP 5 *plus* 70.024¢ *plus* 8¢ per g of Pb[1] 1/2027 5 *plus* 70.024¢ *plus* 8¢ per g of Pb[1]
2710.12.29			– – – – – – Other *per l*	5 *plus* 70.024¢ *plus* 8¢ per g of Pb[1]	Free *See Below *plus* 70.024¢ *plus* 8¢ per g of Pb[1] CA Free *plus* 70.024¢ *plus* 8¢ per g of Pb[1] RCEP 5 *plus* 70.024¢ *plus* 8¢ per g of Pb[1] 1/2027 5 *plus* 70.024¢ *plus* 8¢ per g of Pb[1]
	10B	l	. . . . . With a Research Octane No. (RON) less than 95 (regular grade)		
	19F	l	. . . . . Other		
			– – – Spirit type jet fuel; white spirit:		
			– – – – In bulk in ships' bottoms or in containers of a capacity of 5 litres or more:		
2710.12.31			– – – – – For manufacture in a licensed manufacturing area	Free	Free
	10G	tne	. . . . . Spirit type jet fuel		
	19L	tne	. . . . . White spirit		
			– – – – – Other:		
2710.12.35	00E	l	– – – – – – Spirit type jet fuel	Free	Free
2710.12.39	00L	tne	– – – – – – White spirit	Free	Free
			– – – – In other containers:		
2710.12.41			– – – – – For manufacture in a licensed manufacturing area	Free	Free
	10B	l	. . . . . Spirit type jet fuel		
	19F	l	. . . . . White spirit		
			– – – – – Other:		
2710.12.45	00L	l	– – – – – – Spirit type jet fuel	5	Free *See Below CA Free
2710.12.49	00F	l	– – – – – – White spirit	5	Free *See Below CA Free RCEP 5 1/2027 5

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Petroleum oils and oils obtained from bituminous, etc.—*continued* – Petroleum oils and oils obtained from bituminous, etc.—*continued* – – Light oils and preparations—*continued*		
			– – – Other:		
2710.12.51	00L	l	– – – – For manufacture in a licensed manufacturing area	Free	Free
2710.12.59			– – – – Other	Free	Free
	10J	l	. . . . . Hydraulic oils, light		
	19B	l	. . . . . Other		
2710.19			– – Other:		
2710.19.12	00G	tne	– – – Petroleum, partly refined, including topped crude	Free	Free
			– – – Other distillate fuels:		
			– – – – Kerosene (including kerosene-type jet fuel):		
			– – – – – In bulk in ships' bottoms or in containers of a capacity of 5 litres or more:		
2710.19.14			– – – – – – For manufacture in a licensed manufacturing area	Free	Free
	10G	tne	. . . . . Jet fuel		
	19L	tne	. . . . . Kerosene		
			– – – – – – Other:		
2710.19.16	00B	l	– – – – – – – Jet fuel	Free	Free
2710.19.18	00E	l	– – – – – – – Kerosene	Free	Free
			– – – – – In other containers:		
2710.19.22			– – – – – – For manufacture in a licensed manufacturing area	Free	Free
	10K	l	. . . . . Jet fuel		
	19C	l	. . . . . Kerosene		
			– – – – – – Other:		
2710.19.24	00E	l	– – – – – – – Jet fuel	5	Free *See Below CA Free
2710.19.26	00H	l	– – – – – – – Kerosene	5	Free *See Below CA Free RCEP 5 1/2027 5
			– – – – Other:		
2710.19.28			– – – – – For manufacture in the licensed manufacturing area of the New Zealand Refining Company Limited at Marsden Point	Free	Free
	10H	l	. . . . . Diesel		
	19A	l	. . . . . Other		
			– – – – – Other:		
			– – – – – – Automotive diesel whether or not blended with other substances:		
2710.19.32	00H	l	– – – – – – – Automotive diesel not blended with other substances	Free	Free
2710.19.34	00L	l ms	– – – – – – – Automotive diesel blended with motor spirit *per l ms*	70.024¢ *plus* 8¢ per g of Pb[1]	. .
2710.19.36			– – – – – – – Automotive diesel blended with other substances	Free	Free
	10L	l	. . . . . Blended with ethyl alcohol		
	19D	l	. . . . . Blended with other substances (other than biodiesel)		
			– – – – – – Marine diesel whether or not blended with other substances:		
2710.19.38	00F	l	– – – – – – – Marine diesel not blended with other substances	Free	Free
2710.19.42	00C	l ms	– – – – – – – Marine diesel blended with motor spirit *per l ms*	70.024¢ *plus* 8¢ per g of Pb[1]	. .
2710.19.44			– – – – – – – Marine diesel blended with other substances	Free	Free
	10C	l	. . . . . Blended with ethyl alcohol		
	19G	l	. . . . . Blended with other substances (other than biodiesel)		
2710.19.46	00J	l	– – – – – – Home heating oil being a blend of kerosene and diesel	Free	Free
2710.19.48	00A	l	– – – – – – Other	Free	Free

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

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 bituminous, etc.—*continued* – Petroleum oils and oils obtained from bituminous, etc.—*continued* – – Other—*continued*		
			– – – Residual fuel oil:		
2710.19.52	00J	l	– – – – For manufacture in a licensed manufacturing area	Free	Free
2710.19.54	00A	l	– – – – Other	Free	Free
			– – – Lubricating preparations:		
2710.19.56			– – – – Greases and other solid lubricants	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	10A	kg	. . . . . Suited only for aviation use		
	19E	kg	. . . . . Other		
			– – – – Other preparations:		
2710.19.58	00G	l	– – – – – In bulk in ships' bottoms	Free	Free
			– – – – – In containers:		
2710.19.62	10A	l	– – – – – – Of a capacity of 5 litres or more	Free	Free
2710.19.64			– – – – – – Other	5	Free *See Below CA Free
			. . . . . In aerosol containers:		
	10D	No.	. . . . . Containing chlorofluocarbons		
	19H	No.	. . . . . Other		
	29E	l	. . . . . Other		
2710.19.66	00K	l	– – – Mixed alkylenes, being mixtures of unsaturated and saturated acylic hydrocarbons	Free	Free
2710.19.68	10K	l	– – – 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:		
2710.19.72			– – – – Hydraulic oils	Free	Free
	11E	l	. . . . . Medium		
	29H	l	. . . . . Heavy		
			– – – – Other:		
2710.19.74			– – – – – For manufacture in a licensed manufacturing area	Free	Free
	10K	l	. . . . . Medium		
	19C	l	. . . . . Heavy		
2710.19.78			– – – – – Other	Free	Free
	10E	l	. . . . . Medium		
	19J	l	. . . . . Heavy		
2710.20			– Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils:		
			– – Light oils and preparations:		
			– – – Motor spirit:		
			– – – – In bulk in ships' bottoms or in containers of a capacity of 5 litres or more:		
2710.20.17			– – – – – For manufacture in a licensed manufacturing area	Free	Free
	10J	tne	. . . . . Aviation spirit		
			. . . . . Other:		
	15K	tne	. . . . . Research Octane No. (RON) 95 or greater (premium grade)		
	19B	tne	. . . . . Other		
			– – – – – Other:		
2710.20.19	00D	l	– – – – – – Aviation spirit	Free	Free
2710.20.21			– – – – – – Other *per l ms*	70.024¢ *plus* 8¢ per g of Pb[1]	. .
	10F	l ms	. . . . . With a Research Octance No. (RON) less than 95 (regular grade)		
	19K	l ms	. . . . . Other		

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Petroleum oils and oils obtained from bituminous, etc.—*continued*		
			– Petroleum oils and oils obtained from bituminous, etc.—*continued*		
			– – Light oils and preparations—*continued*		
			– – – Motor spirit—*continued*		
			– – – – In other containers:		
2710.20.23			– – – – – For manufacture in a licensed manufacturing area	Free	Free
	10J	l	. . . . . Aviation spirit		
			. . . . . Other:		
	15K	l	. . . . . Research Octane No. (RON) 95 or greater (premium grade)		
	19B	l	. . . . . Other		
2710.20.25			– – – – – Other *per l ms*	5 *plus* 70.024¢ *plus* 8¢ per g of Pb[1]	Free *See Below *plus* 70.024¢ *plus* 8¢ per g of Pb[1] CA Free *plus* 70.024¢ *plus* 8¢ per g of Pb
	10A	l ms	. . . . . With a Research Octane No. (RON) less than 95 (regular grade)		
	19E	l ms	. . . . . Other		
			– – – Spirit type jet fuel:		
			– – – – In bulk in ships' bottoms or in containers of a capacity of 5 litres or more:		
2710.20.27	00G	tne	– – – – – For manufacture in a licensed manufacturing area	Free	Free
2710.20.29	00K	l	– – – – – Other	Free	Free
			– – – – In other containers:		
2710.20.31	00D	l	– – – – – For manufacture in a licensed manufacturing area	Free	Free
2710.20.33	00G	l	– – – – – Other	5	Free *See Below CA Free
			– – – Other:		
2710.20.35	00K	l	– – – – For manufacture in a licensed manufacturing area	Free	Free
2710.20.37	00B	l	– – – – Other	Free	Free
			– – Other distillate fuels:		
			– – – Kerosene (including kerosene type jet fuel):		
			– – – – In bulk in ships' bottoms or in containers of a capacity of 5 litres or more:		
2710.20.39			– – – – – For manufacture in a licensed manufacturing area	Free	Free
	10B	tne	. . . . . Jet fuel		
	19F	tne	. . . . . Kerosene		
2710.20.41			– – – – – Other	Free	Free
	10G	l	. . . . . Jet fuel		
	19L	l	. . . . . Kerosene		
			– – – – In other containers:		
2710.20.43			– – – – – For manufacture in a licensed manufacturing area	Free	Free
	10K	l	. . . . . Jet fuel		
	19C	l	. . . . . Kerosene		
2710.20.45			– – – – – Other	5	Free *See Below CA Free
	10B	l	. . . . . Jet fuel		
	19F	l	. . . . . Kerosene		
			– – – Other:		
2710.20.47			– – – – For manufacture in a licensed manufacturing area	Free	Free
	10E	l	. . . . . Diesel		
	19J	l	. . . . . Other		
			– – – – Other:		
2710.20.49	00L	l	– – – – – Automotive diesel	Free	Free
2710.20.51	00E	l	– – – – – Marine diesel	Free	Free
2710.20.53	00H	l	– – – – – Other	Free	Free

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

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 bituminous, etc.—*continued*			
			– Petroleum oils and oils obtained from bituminous, etc.—*continued*			
			– – Residual fuel oil:			
2710.20.55	00L	l	– – – For manufacture in a licensed manufacturing area		Free	Free
2710.20.59	00F	l	– – – Other		Free	Free
			– Waste oils:			
2710.91.00			– – Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		Free	Free
	01K	l	. . . Containing polychlorinated biphenyls (PCBs) at a concentration level of 50 mg/kg or more			
	09E	l	. . . Other, containing polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs), whether or not also containing polychlorinated biphenyls (PCBs) at a concentration level of less than 50 mg/kg			
2710.99.00	00H	l	– – Other		Free	Free
27.11			**Petroleum gases and other gaseous hydrocarbons:**			
			– Liquefied:			
2711.11.00	00L	l	– – Natural gas		Free	Free
2711.12.00	00E	l	– – Propane	*per l*	10.40¢[1]	. .
2711.13.00			– – Butanes	*per l*	10.40¢[1]	. .
	01H	l	. . . Isobutane			
	09C	l	. . . *n*-Butane			
2711.14			– – Ethylene, propylene, butylene and butadiene:			
2711.14.01	00L	l	– – – Propylene and butylene	*per l*	10.40¢[1]	. .
2711.14.09	00A	l	– – – Other		Free	Free
2711.19.00	00G	. .	– – Other		Free	Free
			– In gaseous state:			
2711.21.00	00D	GJ	– – Natural gas	*per gigajoule*	$3.17[1]	. .
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	Free *See Below CA Free LDC 4
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						
2715.00			**Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs):**			
2715.00.01	00A	kg	– Mastic preparations, including mastics incorporating mineral substances such as sand or asbestos		Free	Free

[1] Being the equivalent of the duty imposed on the like goods when produced in New Zealand.

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Bituminous mixtures based on natural asphalt, on, etc.—*continued*		
			– 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	Free *See Below CA Free RCEP 2.5 1/2027 2

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