Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
	----- If imported for other use than stated above		A	
27102020	--- Petroleum spirit for aircrafts	5%	B5	
27102030	--- Kerosene	5%	B5	
	--- Diesel fuel:			
27102041	---- For winter season:			
	----- If imported for the use of exploration and mining license holders as in accordance with the Minerals Law	3%	B5	
	----- If imported for other use than stated above		A	
27102042	---- For summer season:			
	----- If imported for the use of exploration and mining license holders as in accordance with the Minerals Law	3%	B5	
	----- If imported for other use than stated above		A	
27102050	--- Jet fuel for aircrafts	5%	B5	
27102060	--- Black oils	5%	B5	
27102070	--- Lubricating oils; other oils	5%	B5	
27102090	--- Other	5%	B5	
	- Waste oils:			
27109100	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	B15	
27109900	-- Other	5%	B15	
2711	Petroleum gases and other gaseous hydrocarbons.			
	- Liquefied:			
27111100	-- Natural gas		A	
27111200	-- Propane	5%	B5	
27111300	-- Butanes	5%	B5	
27111400	-- Ethylene, propylene, butylene and butadiene		A	
27111900	-- Other		A	
	- In gaseous state:			
27112100	-- Natural gas		A	
27112900	-- Other		A	
2712	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 colored.			
27121000	- Petroleum jelly	5%	B15	
27122000	- Paraffin wax containing by weight less than 0.75% of oil	5%	B15	
27129000	- Other	5%	B15	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.			
	- Petroleum coke:			
27131100	-- Not calcined	5%	B10	
27131200	-- Calcined	5%	B10	
27132000	- Petroleum bitumen		A	
27139000	- Other residues of petroleum oils or of oils obtained from bituminous minerals		R	r
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.			
27141000	- Bituminous or oil shale and tar sands		A	
271490	- Other:			
27149010	--- Bitumen, natural		A	
27149020	--- Asphalt, natural		A	
27149090	--- Other		A	
27150000	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).		A	
27160000	Electrical energy. (optional heading)		A	
SECTION VI	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES			
Chapter 28	**Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes**			
2801	Fluorine, chlorine, bromine and iodine.			
28011000	- Chlorine		R	r
28012000	- Iodine		R	r
28013000	- Fluorine; bromine		R	r
28020000	Sulphur, sublimed or precipitated; colloidal sulphur.		R	r
28030000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).		R	r
2804	Hydrogen, rare gases and other non-metals.			
28041000	- Hydrogen	5%	B10	
	- Rare gases:			
28042100	-- Argon	5%	B10	
28042900	-- Other	5%	B10	
28043000	- Nitrogen		A	
28044000	- Oxygen	5%	B10	
28045000	- Boron; tellurium	5%	B10	
	- Silicon:			
28046100	-- Containing by weight not less than 99.99% of silicon		R	r
28046900	-- Other		R	r
28047000	- Phosphorus		R	r
28048000	- Arsenic		R	r
28049000	- Selenium		R	r
2805	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.			
	- Alkali or alkaline-earth metals:			
28051100	-- Sodium		R	r
28051200	-- Calcium		R	r
28051900	-- Other		R	r
28053000	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed		R	r
28054000	- Mercury		R	r
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.			
28061000	- Hydrogen chloride (hydrochloric acid)		R	r
28062000	- Chlorosulphuric acid		R	r
28070000	Sulphuric acid; oleum.		R	r
28080000	Nitric acid; sulphonitric acids.		R	r
2809	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.			
28091000	- Diphosphorus pentaoxide		R	r
28092000	- Phosphoric acid and polyphosphoric acids		R	r
28100000	Oxides of boron; boric acids.		R	r