

# ITC(HS), 2022

## Schedule 2 Export Policy

### Section V, MINERAL PRODUCTS

#### Chapter 27 Mineral Fuels, Mineral Oils And Products Of Their Distillation; Bituminous Substances; Mineral Waxes.

Main Notes			
Sl.No.	Notes	Notification Date	Notification No
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 2711; (b) medicaments of heading 3003 or 3004; or (c) mixed unsaturated hydrocarbons of heading 3301, 3302 or 3805.		
2	References in heading 2710 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents. However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).		
3	For the purposes of heading 2710, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include: (a) such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils); (b) sludge oils from the storage tanks of petroleum oils, mainly containing such oils and 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.		

Sub-Heading Notes			
Sl.No.	Notes	Notification Date	Notification No
1	For the purposes of sub-heading 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 sub-heading 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 tariff items 2707 10 00, 2707 20 00, 2707 30 00 and 2707 40 00, 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 sub-heading 2710 12, "light oils and preparations" are those of which 90 % or more by volume (including losses) distil at 210 C according to the ISO 3405 method (equivalent to the ASTM D 86 method).		
5	For the purposes of the sub-headings of heading 2710, 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.		
Supplementary Notes			
Sl.No.	Notes	Notification Date	Notification No
1	In this Chapter, reference to any standard of the Bureau of Indian Standards refers to the last published version of that standard. Illustration : IS 1459 refers to IS 1459: 2018 and not to IS 1459: 1974 (a) "motor spirit" means any hydrocarbon oil (excluding crude mineral oil) which has its flash point below 250C and which either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines. "Special boiling point spirits (tariff item Nos. 2710 12 11, 2710 12 12 and 2710 12 13)" means light oils, as defined in Sub-heading Note 4,		

not containing any anti-knock preparations , and with a difference of not more than 600C between the temperatures at which 5% and 90% by volume ( including losses) distil; (b) "natural gasoline liquid (NGL)" is a low-boiling liquid petroleum product extracted from Natural Gas; (c) "superior kerosine oil (SKO)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1459-1974 (Reaffirmed in the year 1996); (d) "aviation turbine fuel (ATF)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1571:1992:2000; (e) "high speed diesel (HSD)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460:2005; (f) "light diesel oil (LDO)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 15770:2008; (g) "fuel oil" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS:1593:1982 (Reaffirmed in the year 1997); (h) "lubricating oil" means any oil, which is ordinarily used, for lubrication, excluding any hydrocarbon oil, which has its flash point below 93.30 Centigrade; (i) "jute batching oil" and "textile oil" are hydrocarbon oils which have their flash point at or above 93.30C, and is ordinarily used for the batching of jute or other textile fibres; (j) the expression "petroleum jelly crude" (tariff item Nos. 2712 10 10) shall be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D 1500 method; (k) for the purposes of these additional notes, the tests prescribed have the meaning hereby assigned to them: (1) "Flash Point" shall be determined in accordance with the test prescribed in this behalf in the rules made under the Petroleum Act, 1934 (30 of 1934); (2) "Smoke Point" shall be determined in the apparatus known as the Smoke Point Lamp in the manner indicated in the Indian Standards Institution specification IS:1448 (p. 31)-1967 as for the time being in force; (3) "Final Boiling Point" shall be determined in the manner indicated in the Indian Standards Institution specification IS:1448 (p.18)-1967 as for the time being in force; (4) "Carbon Residue" shall be determined in the apparatus known as Ramsbottom Carbon Residue Apparatus in the manner indicated in the Indian Standards Institution specification IS:1448 (p.8)-1967 as for the time being in force; (5) "Colour Comparision Test" shall be done in the following manner, namely : (i) first prepare a five per cent. weight by volume solution of Potassium Iodine (analytical reagent quality) in distilled water; (ii) to this, add Iodine (analytical reagent quality) in requisite amount to prepare an exactly 0.04 normal Iodine solution; (iii) thereafter, compare the colour of the mineral oil under test with the Iodine solution so prepared. (l) for the purposes of tariff item 2710 19 33, the term "Blended Aviation turbine fuel" means any Aviation turbine fuel containing by weight 70% or more of Petroleum Oils or Oils obtained from Bituminous Minerals, blended with Synthesized Hydrocarbons conforming to Indian Standards Specification of Bureau of Indian Standards IS 17081:2019.

<b>Policy Condition</b>			
<b>Sl.No.</b>	<b>Notes</b>	<b>Notification Date</b>	<b>Notification No</b>
1	The exporter is required to submit a self-declaration to the concerned Customs authority at the time of export confirming that 50% of quantity mentioned in the Shipping Bill has been/will be supplied in the domestic market during the relevant financial year. However, export to Bhutan and Nepal is exempted from this condition. Similarly, this condition is not applicable to 100% EOUs and units in SEZs. Such exporters are also required to file a quarterly return to the Ministry of Petroleum and Natural Gas (MoPNG)		
2	The exporter is required to submit a self-declaration to the concerned Customs authority at the time of export confirming that 30% of quantity mentioned in the Shipping Bill has been/will be supplied in the domestic market during the relevant financial year. However, export to Bhutan and Nepal is exempted from this condition. Similarly, this condition is not applicable to 100% EOUs and units in SEZs. Such exporters are also required to file a quarterly return to the Ministry of Petroleum and Natural Gas (MoPNG).		

**Product Description and Export Policy**

<b>Itc(hs) Code.</b>	<b>Description</b>	<b>Export Policy</b>	<b>Policy Condition</b>		
2701	COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL				
27011100	Coal, whether or not pulverized, but not agglomerated: -- Anthracite Coal	Free			
270112	Bituminous coal :				
27011210	Coking coal	Free			
27011290	Other	Free			
270119	Coal, whether or not pulverised, but not agglomerated : -- Other coal				
27011910	Coking coal	Free			
27011920	Steam coal	Free			
27011990	Other	Free			
270120	Briquettes, ovoids and similar solid fuels manufactured from coal				
27012010	Anthracite agglomerated	Free			
27012090	Other	Free			

2702	Lignite, whether or not agglomerated, excluding jet.				
27021000	Lignite, whether or not pulverised, but not agglomerated	Free			
27022000	Agglomerated lignite	Free			
2703	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED				
270300	Peat (including peat litter), whether or not agglomerated.				
27030010	Peat whether or not compressed into bales, but not agglomerated	Free			
27030090	Other	Free			
2704	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.				
270400	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon :				
27040010	Retort carbon (gas carbon)	Free			
27040020	Coke and semi-coke of lignite or of peat	Free			
27040030	Hard coke of coal	Free			
27040040	Soft coke of coal	Free			

27040090	Other	Free			
27050000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	Free			
2706	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.				
270600	Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars :				
27060010	Coal tar	Free			
27060090	Other	Free			
2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.				
27071000	Benzol (benzene)	Free			
27072000	Toluol (toluene)	Free			
27073000	Xylol (xylenes)	Free			
27074000	Naphthalene	Free			

27075000	Other aromatic hydrocarbon mixtures of which 65 percent or more by volume (including losses) distils at 250 C by the ISO 3405 method (equivalent to the ASTM D 86 method	Free			
27079100	Other : -- Creosote oils	Free			
27079900	Other : -- Other	Free			
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars.				
270810	Pitch				
27081010	Obtained by blending with creosote oil or other coal tar distillates	Free			
27081090	Other	Free			
27082000	Pitch coke	Free			
2709	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE				
270900	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE				
270900	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE			50/2015-2020	11.11.2013
27090010	PETROLEUM CRUDE	STE (State Trading	Export is allowed through Indian Oil Corporation	50/2015-2020	11.11.2013

		Enterprise)	Limited (IOCL) only.		
27090090	OTHER	STE (State Trading Enterprise)	Export is allowed through Indian Oil Corporation Limited (IOCL) only.	50/2015-2020	11.11.2013
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 percent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.				
271012	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 percent 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 : --Light oils and preparations				
27101221	Naphtha ---- Light naphtha	Free			
27101222	Naphtha ---- Heavy naphtha	Free			
27101229	Naphtha ---- Full range naphtha	Free			
27101231	Solvent 60/80, solvent 50/120 and	Free			

	solvent 145/205 (petroleum hydrocarbon solvents) as specified under standard IS 1745: ---- Solvent 60/80				
27101232	Solvent 60/80, solvent 50/120 and solvent 145/205 (petroleum hydrocarbon solvents) as specified under standard IS 1745: ---- Solvent 50/120	Free			
27101239	Solvent 60/80, solvent 50/120 AND solvent 145/205 (petroleum hydrocarbon solvents) AS specified under standard IS 1745: ---- Solvent 145/205	Free			
27101241	Motor gasoline conforming to standard IS 2796,IS 17021, IS 17586 or IS 17076: ----Motor gasoline conforming to standard IS 2796	Free	Subject to Policy Condition 1 of the Chapter	44958	01.04.2023
27101242	Motor gasoline conforming to standard IS 2796,IS 17021, IS 17586 or IS 17076: ----E 20 fuel conforming to standard IS 17021	Free	Subject to Policy Condition 1 of the Chapter	44958	01.04.2023
27101243	Motor gasoline conforming to standard IS 2796,IS 17021, IS 17586 orIS 17076: ---- E 12 fuel conforming to standard IS 17586	Free	Subject to Policy Condition 1 of the Chapter	44958	01.04.2023
27101244	Motor gasoline conforming to standard IS 2796,IS 17021, IS 17586 orIS 17076: ---- E 15 fuel conforming to standard IS 17586	Free	Subject to Policy Condition 1 of the Chapter	44958	01.04.2023

27101249	Motor gasoline conforming to standard IS 2796, IS 17021, IS 17586 or IS 17076: ---M15 fuel conforming to standard IS 17076	Free	Subject to Policy Condition 1 of the Chapter	44958	01.04.2023
27101250	Aviation gasoline conforming to standard IS 1604	Free			
27101290	Other	Free			
271019	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 percent 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 : -- Other				
27101920	Solvent 125/240 (petroleum hydrocarbon solvent) as specified under standard IS 1745	Free			
27101931	Kerosene intermediate and oils obtained from kerosene intermediate: ---- Kerosene intermediate	Free			
27101932	Kerosene intermediate and oils obtained from kerosene intermediate: ---- Kerosene conforming to standard IS 1459	Free			

27101933	Blended Aviation turbine fuel	Free			
27101939	Kerosene intermediate and oils obtained from kerosene intermediate: ---- Aviation turbine fuels, kerosene type conforming to standard IS 1571	Free			
27101941	Gas oil and oils obtained from gas oil: ---- Gas oil	Free	Subject to Policy Condition 2 of the Chapter	44958	01.04.2023
27101942	Gas oil and oils obtained from gas oil: ---- Vacuum gas oil	Free			
27101943	Gas oil and oils obtained from gas oil: ---- Light diesel oil conforming to standard IS 15770	Free			
27101944	Gas oil and oils obtained from gas oil: ---- Automotive diesel fuel, not containing biodiesel, conforming to standard IS 1460	Free	Subject to Policy Condition 2 of the Chapter	44958	01.04.2023
27101949	Gas oil and oils obtained from gas oil: ---- High flash high speed diesel fuel conforming to standard IS 16861	Free	Subject to Policy Condition 2 of the Chapter	44958	01.04.2023
27101951	Fuel oils conforming to standard IS 1593: ---- Grade LV	Free			
27101952	Fuel oils conforming to standard IS 1593: ---- Grade MV1	Free			
27101953	Fuel oils conforming to standard IS 1593: ---- Grade MV2	Free			

27101959	Fuel oils conforming to standard IS 1593: ---- Grade HV	Free			
27101961	Fuels (Class F) or marine fuels conforming to standard IS 16731: - --- Distillate oil	Free			
27101969	Fuels (Class F) or marine fuels conforming to standard IS 16731: - --- Residual oil	Free			
27101971	Base oil and lubricating oil: ---- Base oil	Free			
27101972	Base oil and lubricating oil: ---- Engine oil (internal combustion engine crankcase oils) conforming to standard IS 13656	Free			
27101973	Base oil and lubricating oil: ---- Engine oil conforming to standard IS 14234	Free			
27101974	Base oil and lubricating oil: ---- Automotive gear oil conforming to standard IS 1118	Free			
27101975	Base oil and lubricating oil: ---- Industrial gear oil conforming to standard IS 8406	Free			
27101976	Base oil and lubricating oil: ---- General purpose machinery and spindle oils conforming to standard IS 493	Free			
27101977	Base oil and lubricating oil: ----	Free			

	Turbine lubricating oil conforming to standard IS 1012				
27101978	Base oil and lubricating oil: ---- Other lubricating oil, conforming to any other BIS standard	Free			
27101979	Base oil and lubricating oil: ---- Other lubricating oil, not conforming to any BIS standard	Free			
27101981	Cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry,B77 transformer oil: ---- Cutting oil conforming to standard IS 1115	Free			
27101982	Cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry,B77 transformer oil: ---- Cutting oil (neat) conforming to standard IS 3065	Free			
27101983	Cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry,B77 transformer oil: ---- Hydraulic oil conforming to standard IS 3098 or IS 11656	Free			
27101984	Cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry,B77 transformer oil: ---- Industrial white oil conforming to standard IS 1083	Free			

27101985	Cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry,B77 transformer oil: ---- Insulating oil for transformer and circuit-breaker (transformer and circuit-breaker oils) conforming to standard IS 335 or IS 12463	Free			
27101986	Cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry,B77 transformer oil: ---- Mineral oil for cosmetic industry conforming to standard IS 7299	Free			
27101987	Cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry,B77 transformer oil: ----Jute batching oil conforming to standard IS 1758	Free			
27101988	Cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry,B77 transformer oil: ---- Other cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry, transformer oil conforming to any other BIS standard	Free			
27101989	Cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry,B77 transformer oil: --- Other cutting oil, hydraulic oil, industrial white oil,	Free			

	jute batching oil, mineral oil for cosmetic industry, transformer oil, not conforming to any BIS standard				
27101990	Other	Free			
271020	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:				
27102010	Automotive diesel fuel, containing biodiesel, conforming to standard IS 1460	Restricted	Export is permitted under Restricted Export Authorization only for non-fuel purposes. However, export of Bio-fuel from Special Economic Zones (SEZ)/ Export Oriented Units (EoUs) are allowed for Fuel as well as Non-Fuel purposes without any restriction when produced using only imported feed stock.	62/2015-20	22.03.2023
27102020	Diesel fuel blend (B6 to B20) conforming to standard IS 16531	Restricted	Export is permitted under Restricted Export Authorization only for non-fuel purposes. However, export of Bio-fuel from Special Economic Zones	62/2015-20	22.03.2023

			(SEZ)/ Export Oriented Units (EoUs) are allowed for Fuel as well as Non-Fuel purposes without any restriction when produced using only imported feed stock.		
27102090	Other	Restricted	Export is permitted under Restricted Export Authorization only for non-fuel purposes. However, export of Bio-fuel from Special Economic Zones (SEZ)/ Export Oriented Units (EoUs) are allowed for Fuel as well as Non-Fuel purposes without any restriction when produced using only imported feed stock.	62/2015-20	22.03.2023
27109110	--- Containing polychlorinated biphenyls (PCBs) at a concentration level of 50 mg/kg or more	Free	-		
27109120	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	Free	-		

27109190	Other	Free	-		
27109900	Waste oils : -- Other	Free			
2711	Petroleum gases and other gaseous hydrocarbons.				
27111100	Liquefied : -- Natural gas	Free			
27111200	Liquefied : -- Propane	Free			
27111300	Liquefied : -- Butanes	Free			
27111400	Liquefied : -- Ethylene, propylene, butylene and butadiene	Free			
271119	Liquefied : -- Other			50/2015-2020	11.11.2013
27111910	LPG (for non-automotive purposes) conforming to standard IS 4576	Free	However, export of Liquefied Petroleum Gas (LPG) is allowed subject to obtaining NOC from Ministry of Petroleum & Natural Gas. The above condition would not be applicable for export of Liquefied Petroleum Gas (LPG) to Nepal & Bhutan by the Indian Oil Corporation Ltd.	50/2015-2020	11.11.2013
27111920	LPG (for automotive purposes) conforming to standard IS 14861	Free	However, export of Liquefied Petroleum Gas (LPG) is allowed subject to obtaining NOC from Ministry of Petroleum	50/2015-2020	11.11.2013

			&Natural Gas. The above condition would not be applicable for export of Liquefied Petroleum Gas (LPG) to Nepal &Bhutan by the Indian Oil Corporation Ltd.		
27111990	Other	Free	However, export of Liquefied Petroleum Gas (LPG) is allowed subject to obtaining NOC from Ministry of Petroleum &Natural Gas. The above condition would not be applicable for export of Liquefied Petroleum Gas (LPG) to Nepal &Bhutan by the Indian Oil Corporation Ltd.	50/2015-2020	11.11.2013
27112100	In gaseous state : -- Natural gas	Free			
27112900	In gaseous state : -- Other	Free			
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 coloured.				
271210	Petroleum jelly				
27121010	Crude	Free			

27121090	Other	Free			
271290	Other				
27129010	Micro-CrystallinePetroleum wax	Free			
27129020	Lignite wax	Free			
27129030	Slack wax	Free			
27129040	Parafin wax containing by weight 0.75% or more of oil	Free			
27129090	Other	Free			
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.				
271311	Petroleum coke : -- Not calcined				
27131110	Raw petroleum coke for anode making in aluminium industry conforming to standard IS 17049	Free			
27131190	Other	Free			
271312	Petroleum coke : -- Calcined				
27131210	Calcined petroleum coke for anode making in aluminum industry conforming to standard IS 17049	Free			
27131290	Other	Free			
27132000	Petroleum bitumen	Free			

27139000	other residues of petroleum oils or of oils obtained from bituminous minerals	Free			
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.				
27141000	Bituminous or oil shale and tar sands	Free			
271490	Other				
27149010	Asphalt, natural	Free			
27149020	Bitumen, natural	Free			
27149030	Gilsonete	Free			
27149090	Other	Free			
2715	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).				
271500	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) :				
27150010	Cut back, bituminous or asphalt				

27150090	Other	Free			
27160000	Electrical Energy	Free			