

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) no 3576/92, ANNEX. (See end of Document for details)

ANNEX

HS Code	Description of product	Working or processing carried out on non-originating materials that confers originating status
1	2	3
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels.	Operations of refining and/ or one or more specific processes) in accordance with Appendix 1. Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 50 % of the ex-works price of the product.
ex 2709	Crude oils obtained from bituminous minerals.	Destructive distillation of bituminous materials.
2710 to 2712	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations. Petroleum gases and other gaseous hydrocarbons. Petroleum jelly; paraffin wax, microcrystalline 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.	Operations of refining and/ or one or more specific process(es) in accordance with Appendix 2. Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 50 % of the ex-works price of the product.
2713 to 2715	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials.	Operations of refining and/ or one or more specific process(es) in accordance with Appendix 1.

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	<p>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks. Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch.</p>	<p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 50 % of the ex-works price of the product.</p>
ex 2901	<p>Acyclic hydrocarbons for use as power or heating fuels.</p>	<p>Operations of refining and/or one or more specific processes) in accordance with Appendix 1. Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 50 % of the ex-works price of the product.</p>
ex 2902	<p>Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels.</p>	<p>Operations of refining and/or one or more specific processes) in accordance with Appendix 1. Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 50 % of the ex-works price of the product.</p>
ex 3403	<p>Lubricating preparations containing petroleum oils or oils obtained from bituminous materials, provided they represent less than 70 % by weight.</p>	<p>Operations of refining and/or one or more specific process(es) in accordance with Appendix 1. Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 50 %</p>

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		of the ex-works price of the product.
ex 3404	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous materials, slack wax or scale wax.	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 50 % of the ex-works price of the product.
ex 3811	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous materials.	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50 % of the ex-works price of the product.

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Appendix 1

For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the 'specific processes' are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process⁽¹⁾;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (i) isomerization.

Appendix 2

For the purposes of heading Nos 2710 to 2712, the 'specific processes' are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process⁽²⁾;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (ij) isomerization;
- (k) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolorization) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

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- (1) See additional explanatory note 4 (b) to Chapter 27 of the combined nomenclature.
- (2) See additional explanatory note 4 (b) to Chapter 27 of the combined nomenclature.

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