

✚ **Brief description of goods**

Lubricant for chain in an aerosol can for retail sales (Content: 7 oz = 198 g).

Composition:

Petroleum oil	61.3%
1,1,1-trichloroethane	18.5%
Polyisobutylene	5.5%
Propellant (Propellant, hydrocarbon-based gas)	14.7%

Specific gravity (15°C): 0.960

✚ **Classification**

2710.19-293

✚ **Reason for classification**

Since the propellant is used to spray the content to the outside of the can and has no relation with the effects of the lubricant, the content excluding the propellant gives the essential character to the lubricant.

The Explanatory Note (I) (C) to heading 27.10 prescribes that “The oils ..., provided the products contain by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals as a basis and that they are not covered by a more specific heading in the Nomenclature” as the products covered by this heading. The lubricant contains petroleum oil as a basis and the content of petroleum oil in the components excluding the propellant is more that 70% ($61.3 / (100-14.7) \times 100 \doteq 71.9\%$). Therefore, it is classified as stated above.



Note:

The nature of the goods to be the basis for customs duty assessment depends on the conditions at the time of the import declaration of the goods with some specific exceptions (Article 4 of the Customs Law).

This classification example describes general replies based on the certain condition and do not necessarily represent all cases. Therefore, the classification decision on your actual importation may be different from that described here according to its condition.

If you wish to have a reply about the tariff classification and duty rate of specific goods that will be respected at the examination of import declaration, please ask Customs for Advance Ruling in writing.