

List of the energy products within the meaning of Article 2.1 of the Directive and to which the tax applies when in solid form.

The following are the energy products listed under Article 2.1 of Directive 2003/96/EC of 27 October 2003 which, if in solid form, fall within the definition of coal and are liable to solid fuel carbon tax.

For the purposes of this Directive the term 'energy products' shall apply to products:

- falling within CN codes 1507 to 1518, if these are intended for use as heating fuel or motor fuel;
- falling within CN codes 2701, 2702 and 2704 to 2715;
- falling within CN codes 2901 and 2902;
- falling within CN code 2905 11 00, which are not of synthetic origin, if these are intended for use as heating fuel or motor fuel;
- falling within CN code 3403;
- falling within CN code 3811;
- falling within CN code 3817;
- falling within CN code 3824 90 99 if these are intended for use as heating fuel or motor fuel.

The CN codes referred to above, in accordance with Directive 2003/96/EC, apply to the following products:

CN code	Description
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified
1509	Olive oil and its fractions, whether or not refined, but not chemically modified
1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
1511	Palm oil and its fractions, whether or not refined, but not chemically modified
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
2702	Lignite, whether or not agglomerated, excluding jet
2704	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon

CN code	Description
2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons
2706	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars
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
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars
2709	Petroleum oils and oils obtained from bituminous minerals, crude
2710	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
2711	Petroleum gases and other gaseous hydrocarbons
2712	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
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained
2714	Bitumen and asphalt, natural; bituminous or oil-shale and tar sands; asphaltites and asphaltic rocks
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)
2901	I. Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives
2901	Acyclic hydrocarbons
2902	Cyclic hydrocarbons
2905	II. Alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
2905 11 00	Methanol (Methyl Alcohol)
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould- release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils
3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included
3824 90 99	Other