

Chapter 27

Mineral Fuels, Mineral Oils and Products of their Distillation; Bituminous Substances; Mineral Waxes

Note to Chapter 27:

For purposes of this Chapter, a “chemical reaction” is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of this definition:

- (a) dissolving in water or other solvents;
- (b) the elimination of solvents including solvent water; or
- (c) the addition or elimination of water of crystallization.

For purposes of heading 27.10, the following processes confer origin:

- (a) **Atmospheric distillation:** A separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapor then condensed into different liquefied fractions.
- (b) **Vacuum distillation:** Distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation.

Source:

[U.S.-Panama Trade Promotion Agreement](#)
[Annex 4.1, Specific Rules of Origin, page 12](#)