

### **SECTION III**

#### **ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES**

#### **CHAPTER 15**

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#### **Notes.**

1. This Chapter does not cover:
  - (a) Pig fat or poultry fat of heading 02.09;
  - (b) Cocoa butter, fat or oil (heading 18.04);
  - (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
  - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
  - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
  - (f) Factice derived from oils (heading 40.02).
2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).

3. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

**Subheading Note.**

1. For the purposes of subheadings 1514.11.00 and 1514.19.00, the expression “low erucic acid rape or colza oil” means the fixed oil which has an erucic acid content of less than 2% by weight.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>15.01</b>	<b>Pig fat (including lard) and poultry fat, other than that of heading 0209.00.00 or 1503.00</b>		
1501.00.10	Lard	5%	kg
1501.00.90	Other	Free	kg
<b>15.02</b>	<b>Fats of bovine animals, sheep or goats, other than those of heading 1503.00</b>		
1502.00.10	Tallow	Free	kg
1502.00.90	Other	Free	kg
<b>15.03</b>	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>		
1503.00.10	Tallow oil	Free	kg
1503.00.90	Other	Free	kg
<b>15.04</b>	<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</b>		
1504.10.00	Fish-liver oils and their fractions	5%	kg
1504.20.00	Fats and oils and their fractions, of fish, other than liver oils	Free	kg
1504.30.00	Fats and oils and their fractions, of marine Mammals	Free	
<b>1505.00.00</b>	<b>Wool grease and fatty substances derived there from (including lanolin).</b>	Free	kg
<b>1506.00.00</b>	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>	Free	kg
<b>15.07</b>	<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>		
1507.10.00	Crude oil, whether or not degummed	40%	kg and litre
1507.90.00	Other	Free	kg and litre
<b>15.08</b>	<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>		
1508.10.00	Crude oil	40%	kg and litre
1508.90.00	Other	25%	kg and litre

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<b>15.09</b>	<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>		
1509.10.00	Virgin	Free	kg and litre
1509.90.00	Other	Free	kg and litre
<b>15.10</b>	<b>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 15.09.</b>		
1510.00.10	Crude oil	40%	kg and litre
1510.00.90	Other	40%	kg and litre
<b>15.11</b>	<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>		
1511.10.00	Crude oil	40%	kg and litre
1511.90.00	Other:		
1511.90.10	Palm steari	Free	kg and litre
1511.90.90	Other	Free	kg and litre
<b>15.12</b>	<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>		
	Sunflower-seed or safflower oil and fractions thereof:		
1512.11.00	Crude oil	40%	kg and litre
1512.19.00	Other	Free	kg and litre
	Cotton-seed oil and its fractions:		
1512.21.00	Crude oil, whether or not gossypol has been removed	40%	kg and litre
1512.29.00	Other	Free	kg and litre
<b>15.13</b>	<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>		
	Coconut (copra) oil and its fractions:		
1513.11.00	Crude oil	40%	kg and litre
1513.19.00	Other	Free	kg and litre
	Palm kernel or babassu oil and fractions thereof:		
1513.21.00	Crude oil	40%	kg and litre

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1513.29.00	Other	40%	kg and litre
<b>15.14</b>	<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>		
	Low erucic acid rape or colza oil and its fractions:		
1514.11.00	Crude oil	40%	kg and litre
1514.19.00	Other	Free	kg and litre
	Other:		
1514.91.00	Crude oil	40%	kg and litre
1514.99.00	Other	Free	kg and litre
<b>15.15</b>	<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>		
	Linseed oil and its fractions:		
1515.11.00	Crude oil	5%	kg and litre
1515.19.00	Other	40%	kg and litre
	Maize (corn) oil and its fractions:		
1515.21.00	Crude oil	40%	kg and litre
1515.29.00	Other	Free	kg and litre
1515.30.00	Castor oil and its fractions	5%	kg and litre
1515.50.00	Sesame oil and its fractions	40%	kg and litre
1515.90.00	Other:		
1515.90.10	Tung oil and its fractions	5%	kg and litre
1515.90.90	Other	40%	kg and litre
<b>15.16</b>	<b>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.</b>		
1516.10.00	Animal fats and oils and their fractions:		
1516.10.10	Fish fats and oils and their fractions	40%	kg
1516.10.90	Other	40%	kg
1516.20.00	Vegetable fats and oils and their fractions	40%	kg
<b>15.17</b>	<b>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 15.16.</b>		
1517.10.00	Margarine, excluding liquid margarine	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
1517.90.00	Other:		
1517.90.10	Imitation lard and lard substitutes (shortening)	Free	kg
1517.90.90	Other	10%	kg
<b>1518.00.00</b>	<b>Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.</b>	5%	kg and litre
[15.19]			
<b>1520.00.00</b>	<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>	Free	kg and litre
<b>15.21</b>	<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b>		
1521.10.00	Vegetable waxes	Free	kg
1521.90.00	Other	Free	kg
<b>1522.00.00</b>	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>	Free	kg