

SECTION III

ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

CHAPTER 15

ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

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 subheading 1509.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0g/100g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.
2. For the purposes of subheadings 1514.11 and 1514.19, 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03			
1501.10	00	- Lard	5%	kg	411.21
1501.20	00	- Other pig fat	5%	kg	411.291
1501.90	00	- Other	Free	kg	411.292
15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03			
1502.10	00	- Tallow	Free	kg	411.321
1502.90	00	- Other	Free	kg	411.329
1503.00	00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.			
1503.00	10	- - - Tallow oil	Free	kg	411.331
1503.00	90	- - - Other	Free	kg	411.339
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
1504.10	00	- Fish-liver oils and their fractions	5%	kg	411.11
1504.20	00	- Fats and oils and their fractions, of fish, other than liver oils	Free	kg	411.12
1504.30	00	- Fats and oils and their fractions, of marine mammals	Free	kg	411.13
1505.00	00	Wool grease and fatty substances derived therefrom (including lanolin).	Free	kg	411.35
1506.00	00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	Free	kg/l	411.39
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.			
1507.10	00	- Crude oil, whether or not degummed	40%	kg/l	421.11
1507.90	00	- Other	Free	kg/l	421.19
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.			
1508.10	00	- Crude oil	40%	kg/l	421.31
1508.90	00	- Other	25%	kg/l	421.39
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.			
1509.20	00	- Extra virgin olive oil	Free	kg/l	421.43
1509.30	00	- Virgin olive oil	Free	kg/l	421.41
1509.40	00	- Other virgin olive oils	Free	kg/l	421.44
1509.90	00	- Other	Free	kg/l	421.42

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
15.10		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.			
1510.10	00	- Crude olive pomace oil	40%	kg/l	421.492
1510.90	00	- Other	40%	kg/l	421.499
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.			
1511.10	00	- Crude oil	40%	kg/l	422.21
		- Other:			
1511.90	10	- - - Palm stearin	Free	kg/l	422.291
1511.90	90	- - - Other	Free	kg/l	422.299
15.12		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.			
		- Sunflower-seed or safflower oil and fractions thereof:			
1512.11	00	- - Crude oil	40%	kg/l	421.51
1512.19	00	- - Other	Free	kg/l	421.59
		- Cotton-seed oil and its fractions:			
1512.21	00	- - Crude oil, whether or not gossypol has been removed	40%	kg/l	421.21
1512.29	00	- - Other	Free	kg/l	421.29
15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.			
		- Coconut (copra) oil and its fractions:			
1513.11	00	- - Crude oil	40%	kg/l	422.31
1513.19	00	- - Other	Free	kg/l	422.39
		- Palm kernel or babassu oil and fractions thereof:			
1513.21	00	- - Crude oil	40%	kg/l	422.41
1513.29	00	- - Other	40%	kg/l	422.49
15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.			
		- Low erucic acid rape or colza oil and its fractions:			
1514.11	00	- - Crude oil	40%	kg/l	422.711
1514.19	00	- - Other	Free	kg/l	422.791
		- Other:			
1514.91	00	- - Crude oil	40%	kg/l	422.719
1514.99	00	- - Other	Free	kg/l	422.799

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
15.15		Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
		- Linseed oil and its fractions:			
1515.11	00	- - Crude oil	5%	kg/l	422.11
1515.19	00	- - Other	40%	kg/l	422.19
		- Maize (corn) oil and its fractions:			
1515.21	00	- - Crude oil	40%	kg/l	421.61
1515.29	00	- - Other	Free	kg/l	421.69
1515.30	00	- Castor oil and its fractions	5%	kg/l	422.5
1515.50	00	- Sesame oil and its fractions	40%	kg/l	421.8
1515.60	00	-Microbial fats and oils and their fractions	40%	kg/l	
		- Other:			
1515.90	10	- - - Tung oil and its fractions	5%	kg/l	422.91
1515.90	90	- - - Other	40%	kg/l	422.99
15.16		Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			
		- Animal fats and oils and their fractions:			
1516.10	10	- - - Fish fats and oils and their fractions	40%	kg	431.211
1516.10	90	- - - Other	40%	kg	431.219
1516.20	00	- Vegetable fats and oils and their fractions	40%	kg	431.22
1516.30	00	-Microbial fats and oils and their fractions	40%	kg	431.218
15.17		Margarine; edible mixtures or preparations of animal, vegetable or microbial 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.			
1517.10	00	- Margarine, excluding liquid margarine	Free	kg	091.01
		- Other:			
1517.90	10	- - - Imitation lard and lard substitutes (shortening)	Free	kg	091.091
1517.90	90	- - - Other	10%	kg	091.099
1518.00	00	Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	5%	kg	431.1
[15.19]		Deleted			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
1520.00	00	Glycerol, crude; glycerol waters and glycerol lyes.	Free	kg/l	512.222
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
1521.10	00	- Vegetable waxes	Free	kg	431.41
1521.90	00	- Other	Free	kg	431.42
1522.00	00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	Free	kg	431.33