

SECTION III

**Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes**

Chapter 15

**Animal or vegetable 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 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.

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Chapter 15—continued

**Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>15.01</b>					
1501.00.00			<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03</b>	Free	Free
			. Fats from bones or waste:		
	02C	kg	. . Crude		
	08B	kg	. . Refined		
			. Other:		
	12L	kg	. . Lard		
	18K	kg	. . Other		
<b>15.02</b>					
1502.00.00			Fats of bovine animals, sheep or goats, other than those of heading 15.03	Free	Free
			. Fats from bones or waste:		
	02A	kg	. . Crude		
			. . Refined:		
	12J	kg	. . . Neat's foot		
	18H	kg	. . . Other		
			. Other:		
			. . Tallow:		
			. . . Edible:		
	22F	kg	. . . . Beef		
	28E	kg	. . . . Other		
			. . . Inedible:		
	32C	kg	. . . . Mixed grades		
	42L	kg	. . . . Gut and lower grades		
	48K	kg	. . . . Other		
	58G	kg	. . Other		
<b>15.03</b>					
1503.00.01	00K	kg	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:</b> – Oleo-oil	5	Free TPA Free
1503.00.09			– Other	Free	Free
	01J	kg	. . Stearin, edible		
	09D	kg	. . Other		
<b>15.04</b>					
1504.10.00			<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:</b> – Fish-liver oils and their fractions	Free	Free
			. . Cod liver oil and its fractions:		
	01C	kg	. . . Stearin		
	09J	kg	. . . Other		
	19F	l	. . Other fish-liver oils and their fractions		
1504.20			– Fats and oils and their fractions, of fish, other than liver oils:		
1504.20.01	00E	kg	-- Fractions	Free	Free
1504.20.09	00F	l	-- Other	6.5 7/2008 5	LDC 5 TH Free TPA Free
1504.30			– Fats and oils and their fractions, of marine mammals:		
1504.30.01			-- Fractions	Free	Free
	01G	kg	. . . Of whale		
	09B	kg	. . . Other		
1504.30.09			-- Other	6.5 7/2008 5	CA Free LDC 5 TH Free TPA Free
	01H	l	. . . Of whale		
	09C	l	. . . Other		
<b>15.05</b>					
1505.00.01	00F	kg	<b>Wool grease and fatty substances derived therefrom (including lanolin):</b> – Wool grease, crude	Free	Free
1505.00.09	00G	kg	– Other	6.5 7/2008 5	CA Free LDC 5 TH Free TPA Free

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**Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>15.06</b>					
1506.00.00			<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified</b>	Free	Free
	01F	kg	. Fractions		
			. Other:		
	11C	kg	. . Crude		
	19J	kg	. . Refined		
<b>15.07</b>					
			<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified:</b>		
1507.10.00	00K	1	– Crude oil, whether or not degummed	Free	Free
1507.90.00	00J	1	– Other	Free	Free
<b>15.08</b>					
			<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified:</b>		
1508.10.00	00H	1	– Crude oil	Free	Free
1508.90.00	00G	1	– Other	Free	Free
<b>15.09</b>					
			<b>Olive oil and its fractions, whether or not refined, but not chemically modified:</b>		
1509.10.00	00F	1	– Virgin	Free	Free
1509.90.00	00E	1	– Other	Free	Free
<b>15.10</b>					
1510.00.00	00F	1	<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>	Free	Free
<b>15.11</b>					
			<b>Palm oil and its fractions, whether or not refined, but not chemically modified:</b>		
1511.10.00	00H	1	– Crude oil	Free	Free
1511.90.00	00G	1	– Other	Free	Free
<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	00L	1	-- Crude oil	Free	Free
1512.19.00	00G	1	-- Other	Free	Free
			– Cotton-seed oil and its fractions:		
1512.21.00	00D	1	-- Crude oil, whether or not gossypol has been removed	Free	Free
1512.29.00	00L	1	-- Other	Free	Free
<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	00J	1	-- Crude oil	6 7/2008 5	LDC 5 TH Free TPA Free
1513.19			-- Other:		
1513.19.01	00A	kg	--- Fractions	5	LDC 4 TH Free TPA Free
1513.19.09	00B	1	--- Other	6 7/2008 5	LDC 5 TH Free TPA Free
			– Palm kernel or babassu oil and fractions thereof:		
1513.21.00	00B	1	-- Crude oil	Free	Free
1513.29.00	00J	1	-- Other	Free	Free
<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	00G	1	-- Crude oil	Free	Free
1514.19.00	00C	1	-- Other	Free	Free

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Chapter 15—continued

**Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes—continued**

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>Rape, colza or mustard oil and fractions thereof, etc.—continued</b>					
– Other:					
1514.91.00	00F	1	-- Crude oil	Free	Free
1514.99.00	00B	1	-- Other	Free	Free
<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	00E	1	-- Crude oil	Free	Free
1515.19.00	00A	1	-- Other	Free	Free
– Maize (corn) oil and its fractions:					
1515.21.00	00J	1	-- Crude oil	Free	Free
1515.29.00	00E	1	-- Other	Free	Free
1515.30.00	00H	1	– Castor oil and its fractions	Free	Free
1515.50.00	00E	1	– Sesame oil and its fractions	Free	Free
1515.90.00			– Other	Free	Free
	11E	1	. . . Jojoba oil and its fractions		
	15H	1	. . . Tung oil and its fractions		
	21B	1	. . . Avocado oil		
	23J	1	. . . Other		
<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	Free	Free
	01G	kg	. . . Of whale		
	09B	kg	. . . Other		
1516.20	– Vegetable fats and oils and their fractions:				
1516.20.01	00J	1	-- Re-esterified	Free	Free
1516.20.09	00K	kg	-- Hydrogenated oils having a waxy character	Free	Free
1516.20.19	00E	kg	-- Other	5	LDC 4 TH Free TPA Free
<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 of heading 15.16:</b>				
1517.10.00			– Margarine, excluding liquid margarine	7 7/2008 5	LDC 5.5 7/2008 5 TH Free TPA Free
	. . . Table margarine:				
	01E	kg	. . . . Polyunsaturated		
	09L	kg	. . . . Saturated		
	. . . Other:				
	11B	kg	. . . . Polyunsaturated		
	19H	kg	. . . . Saturated		
	29E	kg	. . . . Other		
1517.90	– Other:				
1517.90.01			-- Edible mixtures or preparations, of a kind used as mould release preparations	6.5 7/2008 5	CA 1 7/2008 Free LDC 5 TH Free TPA Free
	. . . . In aerosol containers:				
	02J	No.	. . . . . Containing chlorofluorocarbons		
	08H	No.	. . . . . Other		
	19C	1	. . . . . Other		

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**Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes—*continued***

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
<b>Margarine; edible mixtures or preparations, etc.—<i>continued</i></b>					
– Other— <i>continued</i>					
1517.90.09			-- Liquid margarine	7 7/2008 5	CA Free LDC 5.5 7/2008 5 TH Free TPA Free
	01A	kg	. . . Polyunsaturated		
	09G	kg	. . . Saturated		
	19D	kg	. . . Other		
			-- Other edible mixtures:		
1517.90.11	00H	1	--- Coconut (copra) oil	6 7/2008 5	LDC 5 TH Free TPA Free
1517.90.19			--- Other	Free	Free
			. . . . In aerosol containers:		
	02E	No.	. . . . . Containing chlorofluorocarbons		
	08D	No.	. . . . . Other		
	19K	1	. . . . . Other		
<b>15.18</b>					
1518.00			<b>Animal or vegetable 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 or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included:</b>		
1518.00.01			– Animal or vegetable fats and oils, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16	Free	Free
	01F	1	. . Linseed oil		
	09A	kg	. . Linoxyn		
			. . Other:		
	11C	1	. . . Tung oil		
	21L	1	. . . Of whale		
	29F	1	. . . Other		
1518.00.09	00J	1	– 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	Free	Free
<b>15.20</b>					
1520.00			<b>Glycerol, crude; glycerol waters and glycerol lyes:</b>		
1520.00.10	00J	kg	– Glycerol (glycerine), crude	Free	Free
1520.00.90	00B	kg	– Glycerol waters and glycerol lyes	Free	Free
<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	00E	kg	– Vegetable waxes	Free	Free
1521.90			– Other:		
1521.90.01	00L	kg	-- Beeswax	5	LDC Free TPA Free
1521.90.09			-- Other	Free	Free
	01K	kg	. . . Spermaceti		
	09E	kg	. . . Other		
<b>15.22</b>					
1522.00.00	00K	kg	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes</b>	Free	Free

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