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 2.0 g/ 100 g 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.

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Chapter 15—*continued*

Animal, vegetable or microbial 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
15.01			**Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03:**		
1501.10.00	00L	kg	– Lard	Free	Free
1501.20.00			– Other pig fat	Free	Free
			. . Fats from bones or waste:		
	10A	kg	. . . Crude		
	15B	kg	. . . Refined		
	19E	kg	. . Other		
1501.90.00			– Other	Free	Free
			. . Fats from bones or waste:		
	10G	kg	. . . Crude		
	15H	kg	. . . Refined		
	19L	kg	. . Other		
15.02			**Fats of bovine animals, sheep or goats, other than those of heading 15.03:**		
1502.10.00			– Tallow	Free	Free
			. . Edible:		
	10F	kg	. . . Beef		
	15G	kg	. . . Other		
			. . Inedible:		
	21A	kg	. . . Mixed grades		
	25D	kg	. . . Gut and lower grades		
	29G	kg	. . . Other		
1502.90.00			– Other	Free	Free
			. . Fats from bones or waste:		
	10E	kg	. . . Crude		
			. . . Refined:		
	15F	kg	. . . . Neat's foot		
	19J	kg	. . . . Other		
	29F	kg	. . Other		
15.03					
1503.00			**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:**		
1503.00.01	00K	kg	– Oleo-oil	5	Free *See Below CA Free LDC Free RCEP 2.5 1/2027 2
1503.00.09			– Other	Free	Free
	01J	kg	. . Stearin, edible		
	09D	kg	. . Other		
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	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	5	Free *See Below RCEP 2.5 1/2027 2
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	5	Free *See Below CA Free RCEP 3.3 1/2027 3
	01H	l	. . . Of whale		
	09C	l	. . . Other		

*Unless otherwise indicated, AAN, AE, AU, CN, CPT, EU, HK, IN, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
15.05					
1505.00			**Wool grease and fatty substances derived therefrom (including lanolin):**		
1505.00.01	00F	kg	– Wool grease, crude	Free	Free
1505.00.09	00G	kg	– Other	5	Free *See Below CA Free RCEP 2.5 1/2027 2
15.06					
1506.00.00			**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified**	Free	Free
	01F	kg	. Fractions		
			. Other:		
	11C	kg	. . Crude		
	19J	kg	. . Refined		
15.07			**Soya-bean oil and its fractions, whether or not refined, but not chemically modified:**		
1507.10.00	00K	1	– Crude oil, whether or not degummed	Free	Free
1507.90.00	00J	1	– Other	Free	Free
15.08			**Ground-nut oil and its fractions, whether or not refined, but not chemically modified:**		
1508.10.00	00H	1	– Crude oil	Free	Free
1508.90.00	00G	1	– Other	Free	Free
15.09			**Olive oil and its fractions, whether or not refined, but not chemically modified:**		
1509.20.00	00K	1	– Extra virgin olive oil	Free	Free
1509.30.00	00C	1	– Virgin olive oil	Free	Free
1509.40.00	00G	1	– Other virgin olive oils	Free	Free
1509.90.00	00E	1	– Other	Free	Free
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	00K	1	– Crude olive pomace oil	Free	Free
1510.90.00	00J	1	– Other	Free	Free
15.11			**Palm oil and its fractions, whether or not refined, but not chemically modified:**		
1511.10.00	00H	1	– Crude oil	Free	Free
1511.90.00	00G	1	– Other	Free	Free
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	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
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	00J	1	– – Crude oil	5	Free *See Below RCEP 3.3 1/2027 3
1513.19			– – Other:		
1513.19.01	00A	kg	– – – Fractions	5	Free *See Below LDC 4
1513.19.09	00B	1	– – – Other	5	Free *See Below RCEP 2.5 1/2027 2

Chapter 15—*continued*

Animal, vegetable or microbial 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
			Coconut (copra), palm kernel or babassu oil and, etc.—*continued*		
			– Palm kernel or babassu oil and fractions thereof:		
1513.21.00	00B	l	– – Crude oil	Free	Free
1513.29.00	00J	l	– – Other	Free	Free
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	00G	l	– – Crude oil	Free	Free
1514.19.00	00C	l	– – Other	Free	Free
			– Other:		
1514.91.00	00F	l	– – Crude oil	Free	Free
1514.99.00	00B	l	– – Other	Free	Free
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	00E	l	– – Crude oil	Free	Free
1515.19.00	00A	l	– – Other	Free	Free
			– Maize (corn) oil and its fractions:		
1515.21.00	00J	l	– – Crude oil	Free	Free
1515.29.00	00E	l	– – Other	Free	Free
1515.30.00	00H	l	– Castor oil and its fractions	Free	Free
1515.50.00	00E	l	– Sesame oil and its fractions	Free	Free
1515.60.10	00D	l	– Microbial fats and oils and their fractions	Free	Free
1515.90.00			– Other	Free	Free
	11E	l	. . Jojoba oil and its fractions		
	15H	l	. . Tung oil and its fractions		
	21B	l	. . Avocado oil		
	30A	l	. . Other		
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:**		
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	10F	l	– – Re-esterified	Free	Free
1516.20.09	10G	kg	– – Hydrogenated oils having a waxy character	Free	Free
1516.20.19	10B	kg	– – Other	5	Free *See Below LDC 4 RCEP 2.5 1/2027 2
1516.30			– Microbial fats and oils and their fractions		
1516.30.10	00A	l	– – Re-esterified	Free	Free
1516.30.20	00G	kg	– – Hydrogenated oils having a waxy character	Free	Free
1516.30.30	00B	kg	– – Other	5	Free *See Below LDC 4 RCEP 2.5 1/2027 2

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
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 and oils or their fractions of heading 15.16:**		
1517.10.00			– Margarine, excluding liquid margarine	5	Free *See Below RCEP 2.5 1/2027 2
			. . 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	5	Free *See Below CA Free RCEP 2.5 1/2027 2
			. . . In aerosol containers:		
	02J	No.	. . . . Containing chlorofluorocarbons		
	08H	No.	. . . . Other		
	19C	l	. . . Other		
1517.90.09			– – Liquid margarine	5	Free *See Below CA Free RCEP 2.5 1/2027 2
	01A	kg	. . . Polyunsaturated		
	09G	kg	. . . Saturated		
	19D	kg	. . . Other		
			– – Other edible mixtures or preparations:		
1517.90.11	00H	l	– – – Coconut (copra) oil	5	Free *See Below RCEP 5 1/2027 5
1517.90.19			– – – Other	Free	Free
			. . . . In aerosol containers:		
	02E	No.	. . . . . Containing chlorofluorocarbons		
	08D	No.	. . . . . Other		
	19K	l	. . . . Other		
15.18					
1518.00			**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:**		
1518.00.01			– 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	Free	Free
	01F	l	. . Linseed oil		
	09A	kg	. . Linoxyn		
			. . Other:		
	11C	l	. . . Tung oil		
	21L	l	. . . Of whale		
	29F	l	. . . Other		
1518.00.09	00J	l	– 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	Free	Free
15.20					
1520.00			**Glycerol, crude; glycerol waters and glycerol lyes:**		
1520.00.10	00J	kg	– Glycerol (glycerine), crude	Free	Free
1520.00.90	00B	kg	– Glycerol waters and glycerol lyes	Free	Free

Chapter 15—*continued*

Animal, vegetable or microbial 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
15.21			**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:**		
1521.10.00	00E	kg	– Vegetable waxes	Free	Free
1521.90			– Other:		
1521.90.01	00L	kg	– – Beeswax	5	Free *See Below LDC Free
1521.90.09			– – Other	Free	Free
	01K	kg	. . . Spermaceti		
	09E	kg	. . . Other		
15.22					
1522.00.00	00K	kg	**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes**	Free	Free

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