

## 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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Number	Statistical Unit	Goods Description	Normal Tariff	Preferential Rates
<b>15.01</b>		<b>Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):</b>		
1501.10.00	kg	– Lard	Free	Free
1501.20.00	kg	– Other pig fat	Free	Free
1501.90.00	kg	– Other	Free	Free
<b>15.02</b>		<b>Fats of bovine animals, sheep or goats, other than those of heading</b>		
1502.10		– Tallow		
1502.10.10	kg	– – – Edible tallow	Free	Free
1502.10.90	kg	– – – Other	Free	Free
1502.90.00	kg	– Other	Free	Free
<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				
1503.00.10	kg	– – – Edible products	Free	Free
1503.00.20	kg	– – – Oleo-oil	Free	Free
1503.00.90	kg	– – – Other	Free	Free
<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	kg	– Fish-liver oils and their fractions	Free	Free
1504.20.00	kg	– Fats and oils and their fractions, of fish, other than liver oils:	Free	Free
1504.30.00	kg	– Fats and oils and their fractions, of marine mammals:	Free	Free
<b>15.05</b>		<b>Wool grease and fatty substances derived there from (including lanolin):</b>		
1505.00.00	kg		Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
<b>15.06</b>				
1506.00		<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified</b>		
1506.00.10	kg	--- Edible products	Free	Free
1506.00.90	kg	--- Other	Free	Free
<b>15.07</b>				
		<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified:</b>		
1507.10.00	ltr	- Crude oil, whether or not degummed	Free	Free
1507.90.00	ltr	- 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	ltr	- Crude oil	Free	Free
1508.90.00	ltr	- 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	ltr	- Virgin	Free	Free
1509.90.00	ltr	- Other	Free	Free
<b>15.10</b>				
1510.00		<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	ltr	--- Crude oil	Free	Free
1510.00.90	ltr	--- Other	Free	Free
<b>15.11</b>				
		<b>Palm oil and its fractions, whether or not refined, but not chemically modified:</b>		
1511.10.00	ltr	- Crude oil	Free	Free
1511.90.00	ltr	- 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	ltr	-- Crude oil	Free	Free
1512.19.00	ltr	-- Other	Free	Free
		- Cotton-seed oil and its fractions:		
1512.21.00	ltr	-- Crude oil, whether or not gossypol has been removed	Free	Free
1512.29.00	ltr	-- 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	ltr	-- Crude oil	Free	Free
1513.19		-- Other		
1513.19.10	kg	--- Virgin	Free	Free
1513.19.90	ltr	--- Other	Free	Free
		- Palm kernel or babassu oil and fractions thereof:		
1513.21.00	ltr	-- Crude oil	Free	Free
1513.29.00	ltr	-- 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	ltr	-- Crude oil	Free	Free
1514.19.00	ltr	-- Other	Free	Free
		- Other:		
1514.91.00	ltr	-- Crude oil	Free	Free
1514.99.00	ltr	-- Other	Free	Free

Number	Statistic Unit	Goods Description	Normal Tariff	Preferential Rate
<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	ltr	-- Crude oil	Free	Free
1515.19.00	ltr	-- Other	Free	Free
		– Maize (corn) oil and its fractions:		
1515.21.00	ltr	-- Crude oil	Free	Free
1515.29.00	ltr	-- Other	Free	Free
1515.30.00	ltr	– Castor oil and its fractions	Free	Free
1515.50		– Sesame oil and its fractions		
1515.50.10	ltr	-- Crude oil	Free	Free
1515.50.90	ltr	-- Other	Free	Free
1515.90		– Other		
1515.90.10	ltr	-- Crude oil	Free	Free
1515.90.90	ltr	-- Other	Free	Free
<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	kg	– Animal fats and oils and their fractions	Free	Free
1516.20		– Vegetable fats and oils and their fractions:		
1516.20.10	kg	--- Vanaspati ghee (refer 0405.90.10 for ghee)	Free	Free
1516.20.90	kg	--- Other	Free	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 heading15.16:</b>		
1517.10.00	kg	– Margarine, excluding liquid margarine	Free	Free
1517.90		– Other:		
1517.90.10	kg	---- Liquid margarine, imitation lard and shortenings	Free	Free
		---- Other edible mixtures:		
1517.90.91	ltr	---- Coconut (copra) oil	Free	Free
1517.90.99	kg	---- Other	Free	Free
<b>15.18</b>		<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 heading15.16; 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>		
1518.00.00	kg		Free	Free
<b>15.20</b>		<b>Glycerol, crude; glycerol waters and glycerol lyes:</b>		
1520.00				
1520.00.10	kg	--- Glycerol (glycerine), crude	Free	Free
1520.00.20	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	kg	– Vegetable waxes	Free	Free
1521.90		– Other:		
1521.90.10	kg	--- Beeswax	Free	Free
1521.90.90	kg	--- Other	Free	Free
<b>15.22</b>		<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes</b>		
1522.00.00	kg		Free	Free

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