

## 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.

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
<b>15.01</b>			<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03</b>			
1501.10	00		- Lard	Free	kg	411.21
1501.20	00		- Other pig fat	Free	kg	411.29
1501.90	00		- Other	Free	kg	411.29
<b>15.02</b>			<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03</b>			
1502.10	00		- Tallow	Free	kg	411.321
1502.90	00		- Other	Free	kg	411.329
<b>1503.00</b>	00		<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>			
1503.00	10		- - - Tallow oil	40%	kg	411.331
1503.00	90		- - - Other	40%	kg	411.339
<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	Free	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
<b>1505.00</b>	00		<b>Wool grease and fatty substances derived therefrom (including lanolin).</b>	Free	kg	411.341
<b>1506.00</b>	00		<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>	Free	kg/l	411.39
<b>15.07</b>			<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>			

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
1507.10	00		- Crude oil, whether or not degummed	40%	kg/l	421.11
1507.90	00		- Other	40%	kg/l	421.19
<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/l	421.31
1508.90	00		- Other	40%	kg/l	421.39
<b>15.09</b>			<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>			
1509.10	00		- Virgin	40%	kg/l	421.41
1509.90	00		- Other	40%	kg/l	421.42
<b>1510.00</b>	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		- - - Crude oil	40%	kg/l	421.491
1510.00	90		- - - Other	40%	kg/l	421.499
<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/l	422.21
1511.90	00		- Other:			
1511.90	10		- - - Palm stearin	40%	kg/l	422.291
1511.90	90		- - - Other	40%	kg/l	422.299
<b>15.12</b>			<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>			
1512.10			- Sunflower-seed or safflower oil and fractions thereof:			
1512.11	00		- - Crude oil	40%	kg/l	421.51
1512.19	00		- - Other	40%	kg/l	421.59
1512.20			- Cotton-seed oil and its fractions:			

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
1512.21	00		- - Crude oil, whether or not gossypol has been removed	40%	kg/l	421.21
1512.29	00		- - Other	40%	kg/l	421.29
<b>15.13</b>			<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>			
1513.10			- Coconut (copra) oil and its fractions:			
1513.11	00		- - Crude oil	40%	kg/l	422.31
1513.19	00		- - Other	40%	kg/l	422.39
1513.20			- 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
<b>15.14</b>			<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>			
1514.10			- Low erucic acid rape or colza oil and its fractions:			
1514.11	00		- - Crude oil	40%	kg/l	422.41
1514.19	00		- - Other	40%	kg/l	422.42
1514.90			- Other:			
1514.91	00		- - Crude oil	40%	kg/l	422.43
1514.99	00		- - Other	40%	kg/l	422.49
<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>			
1515.10			- Linseed oil and its fractions:			
1515.11	00		- - Crude oil	Free	kg/l	422.11
1515.19	00		- - Other	40%	kg/l	422.19
1515.20			- Maize (corn) oil and its fractions:			
1515.21	00		- - Crude oil	40%	kg/l	421.61
1515.29	00		- - Other	40%	kg/l	421.69
1515.30	00		- Castor oil and its fractions	Free	kg/l	422.5
1515.50	00		- Sesame oil and its fractions	40%	kg/l	421.8
1515.90	00		- Other:			

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
1515.90	10		- - - Tung oil and its fractions	40%	kg/l	422.91
1515.90	90		- - - Other	40%	kg/l	422.99
<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	431.211
1516.10	90		- - - Other	40%	kg	431.219
1516.20	00		- Vegetable fats and oils and their fractions	40%	kg	431.22
<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	40%	kg	091.01
1517.90	00		- Other:			
1517.90	10		- - - Imitation lard and lard substitutes (shortening)	40%	kg	091.091
1517.90	90		- - - Other	40%	kg	091.099

HS	CET	PR1	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
<b>1518.00</b>	00		<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>	Free	kg	431.1
[15.19]			<b>Deleted</b>			
<b>1520.00</b>	00		<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>	Free	kg/l	512.222
<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	5%	kg	431.41
1521.90	00		- Other	5%	kg	431.42
<b>1522.00</b>	00		<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>	5%	kg	431.33