

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)

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.

15.01**Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.**

1501.10.00	- Lard	TNE
1501.20.00	- Other pig fat	TNE
1501.90.00	- Other	TNE

15.02**Fats of bovine animals, sheep or goats, other than those of heading 15.03.**

1502.10	- Tallow:	
1502.10.10	-- Edible	TNE
1502.10.90	-- Other	TNE
1502.90	- Other:	
1502.90.10	-- Edible	TNE
1502.90.90	-- Other	TNE

15.03 – 15.09 Section III

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
15.03		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.				
	1503.00.10	- Lard stearin or oleostearin	TNE			
	1503.00.90	- Other	TNE			
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.				
	1504.10	- Fish-liver oils and their fractions:				
	1504.10.20	-- Solid fractions	TNE			
	1504.10.90	-- Other	TNE			
	1504.20	- Fats and oils and their fractions, of fish, other than liver oils:				
	1504.20.10	-- Solid fractions	TNE			
	1504.20.90	-- Other	TNE			
	1504.30	- Fats and oils and their fractions, of marine mammals:				
	1504.30.10	-- Solid fractions	TNE			
	1504.30.90	-- Other	TNE			
15.05		Wool grease and fatty substances derived therefrom (including lanolin).				
	1505.00.10	- Lanolin	TNE			
	1505.00.90	- Other	TNE			
15.06	1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	TNE			
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	TNE			
	1507.90	- Other:				
	1507.90.10	-- Fractions of unrefined soya-bean oil	TNE			
	1507.90.90	-- Other	TNE			
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.				
	1508.10.00	- Crude oil	TNE			
	1508.90	- Other:				
	1508.90.10	-- Fractions of unrefined ground-nut oil	TNE			
	1508.90.90	-- Other	TNE			
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.				
	1509.10	- Virgin:				
	1509.10.10	-- In packings of a net weight not exceeding 30 kg	TNE			
	1509.10.90	-- Other	TNE			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	1509.90	- Other:				
		-- Fractions of unrefined oil:				
	1509.90.11	--- In packings of a net weight not exceeding 30 kg	TNE			
	1509.90.19	--- Other	TNE			
		-- Other:				
	1509.90.91	--- In packings of a net weight not exceeding 30 kg	TNE			
	1509.90.99	--- Other	TNE			
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.				
	1510.00.10	- Crude oil	TNE			
	1510.00.20	- Fractions of unrefined oil	TNE			
	1510.00.90	- Other	TNE			
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.				
	1511.10.00	- Crude oil	TNE			
	1511.90	- Other:				
		-- Fractions of unrefined oil:				
	1511.90.11	--- Solid fractions	TNE			
	1511.90.19	--- Other	TNE			
		-- Other:				
	1511.90.91	--- Solid fractions	TNE			
	1511.90.92	--- Other, in packings of a net weight not exceeding 20 kg	TNE			
	1511.90.99	--- Other	TNE			
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	TNE			
	1512.19	-- Other:				
	1512.19.10	--- Fractions of unrefined sunflower-seed oil or safflower oil	TNE			
	1512.19.90	--- Other	TNE			
		- Cotton-seed oil and its fractions:				
	1512.21.00	-- Crude oil, whether or not gossypol has been removed	TNE			
	1512.29	-- Other:				
	1512.29.10	--- Fractions of unrefined cotton-seed oil	TNE			
	1512.29.90	--- Other	TNE			

15.13 – 15.14 Section III

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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	TNE			
	1513.19	-- Other:				
	1513.19.10	--- Fractions of unrefined coconut oil	TNE			
	1513.19.90	--- Other	TNE			
		- Palm kernel or babassu oil and fractions thereof:				
	1513.21	-- Crude oil:				
	1513.21.10	--- Palm kernel oil	TNE			
	1513.21.90	--- Other	TNE			
	1513.29	-- Other:				
		--- Fractions of unrefined palm kernel oil or of unrefined babassu oil:				
	1513.29.11	---- Solid fractions of unrefined palm kernel oil	TNE			
	1513.29.12	---- Solid fractions of unrefined babassu oil	TNE			
	1513.29.13	---- Other, of unrefined palm kernel oil (palm kernel olein)	TNE			
	1513.29.14	---- Other, of unrefined babassu oil	TNE			
		--- Other:				
	1513.29.91	---- Solid fractions of palm kernel oil	TNE			
	1513.29.92	---- Solid fractions of babassu oil	TNE			
	1513.29.94	---- Palm kernel olein, refined, bleached and deodorised (RBD)	TNE			
	1513.29.95	---- Palm kernel oil, RBD	TNE			
	1513.29.96	---- Other, palm kernel oil	TNE			
	1513.29.97	---- Other, of babassu oil	TNE			
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	TNE			
	1514.19	-- Other:				
	1514.19.10	--- Fractions of unrefined oil	TNE			
	1514.19.90	--- Other	TNE			
		- Other:				
	1514.91	-- Crude oil:				
	1514.91.10	--- Other rape or colza oil	TNE			
	1514.91.90	--- Other	TNE			
	1514.99	-- Other:				
	1514.99.10	--- Fractions of unrefined oil	TNE			
		--- Other:				
	1514.99.91	---- Other rape or colza oil	TNE			
	1514.99.99	---- Other	TNE			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
15.15		Other fixed vegetable 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	TNE			
	1515.19.00	-- Other	TNE			
		- Maize (corn) oil and its fractions:				
	1515.21.00	-- Crude oil	TNE			
	1515.29	-- Other:				
		--- Fractions of unrefined oil:				
	1515.29.11	---- Solid fractions	TNE			
	1515.29.19	---- Other	TNE			
		--- Other:				
	1515.29.91	---- Solid fractions	TNE			
	1515.29.99	---- Other	TNE			
	1515.30	- Castor oil and its fractions:				
	1515.30.10	-- Crude oil	TNE			
	1515.30.90	-- Other	TNE			
	1515.50	- Sesame oil and its fractions:				
	1515.50.10	-- Crude oil	TNE			
	1515.50.20	-- Fractions of unrefined oil	TNE			
	1515.50.90	-- Other	TNE			
	1515.90	- Other:				
		-- Tengkwang oil:				
	1515.90.11	--- Crude oil	TNE			
	1515.90.12	--- Fractions of unrefined oil	TNE			
	1515.90.19	--- Other	TNE			
		-- Tung oil:				
	1515.90.21	--- Crude oil	TNE			
	1515.90.22	--- Fractions of unrefined oil	TNE			
	1515.90.29	--- Other	TNE			
		-- Jojoba oil:				
	1515.90.31	--- Crude oil	TNE			
	1515.90.32	--- Fractions of unrefined oil	TNE			
	1515.90.39	--- Other	TNE			
		-- Other:				
	1515.90.91	--- Crude oil	TNE			
	1515.90.92	--- Fractions of unrefined oil	TNE			
	1515.90.99	--- Other	TNE			

15.16 Section III

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
15.16		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.				
	1516.10	- Animal fats and oils and their fractions:				
	1516.10.10	-- In packings of a net weight of 10 kg or more	TNE			
	1516.10.90	-- Other	TNE			
	1516.20	- Vegetable fats and oils and their fractions:				
		-- Re-esterified fats and oils and their fractions:				
	1516.20.11	--- Of soya beans	TNE			
	1516.20.12	--- Of the fruit of the oil palm, crude	TNE			
	1516.20.13	--- Of the fruit of the oil palm, other than crude	TNE			
	1516.20.14	--- Of coconuts	TNE			
	1516.20.15	--- Of palm kernels, crude	TNE			
	1516.20.16	--- Of palm kernels, refined, bleached and deodorised (RBD)	TNE			
	1516.20.17	--- Of ground-nuts	TNE			
	1516.20.18	--- Of linseed	TNE			
	1516.20.19	--- Other	TNE			
		-- Hydrogenated fats in flakes:				
	1516.20.21	--- Of ground-nuts, soya beans, fruit of the oil palm, palm kernels or coconuts	TNE			
	1516.20.22	--- Of linseed	TNE			
	1516.20.23	--- Of olives	TNE			
	1516.20.29	--- Other	TNE			
		-- Other, palm stearin, with an iodine value not exceeding 48:				
	1516.20.51	--- Unrefined	TNE			
	1516.20.52	--- Refined, bleached and deodorised (RBD)	TNE			
	1516.20.59	--- Other	TNE			
		-- Other:				
	1516.20.92	--- Of linseed	TNE			
	1516.20.93	--- Of olives	TNE			
	1516.20.94	--- Of soya beans	TNE			
	1516.20.95	--- Hydrogenated castor oil (opal wax)	TNE			
	1516.20.96	--- Refined, bleached and deodorised (RBD) palm kernel stearin only	TNE			
	1516.20.97	--- Hydrogenated and refined, bleached and deodorised (RBD) palm kernel stearin or olein	TNE			
	1516.20.98	--- Other, of ground-nuts, palm oil or coconuts	TNE			
	1516.20.99	--- Other	TNE			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
15.17		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.				
	1517.10.00	- Margarine, excluding liquid margarine	TNE			
	1517.90	- Other:				
	1517.90.10	-- Imitation ghee	TNE			
	1517.90.20	-- Liquid margarine	TNE			
	1517.90.30	-- Of a kind used as mould release preparations	TNE			
		-- Imitation lard; shortening:				
	1517.90.43	--- Shortening	TNE			
	1517.90.44	--- Imitation lard	TNE			
		-- Other mixtures or preparations of vegetable fats or oils or of their fractions:				
	1517.90.50	--- Solid mixtures or preparations	TNE			
		--- Liquid mixtures or preparations:				
	1517.90.61	---- In which ground-nut oil predominates	TNE			
	1517.90.62	---- In which crude palm oil predominates	TNE			
	1517.90.63	---- In which other palm oil predominates, in packings of a net weight of less than 20 kg	TNE			
	1517.90.64	---- In which other palm oil predominates, in packings of a net weight of 20 kg or more	TNE			
	1517.90.65	---- In which palm kernel oil predominates	TNE			
	1517.90.66	---- In which palm kernel olein predominates	TNE			
	1517.90.67	---- In which soya-bean oil predominates	TNE			
	1517.90.68	---- In which illipe nut oil predominates	TNE			
	1517.90.69	---- Other	TNE			
	1517.90.90	-- Other	TNE			
15.18		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.				
		- 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:				
	1518.00.12	-- Animal fats and oils	TNE			
	1518.00.14	-- Ground-nut, soya-bean, palm or coconut oil	TNE			
	1518.00.15	-- Linseed oil and its fractions	TNE			
	1518.00.16	-- Olive oil and its fractions	TNE			
	1518.00.19	-- Other	TNE			
	1518.00.20	- Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils	TNE			

15.18 – 15.22 Section III

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		- Inedible mixtures or preparations of vegetable fats or oils or of fractions of different fats or oils:				
	1518.00.31	-- Of the fruit of the oil palm or of palm kernels	TNE			
	1518.00.33	-- Of linseed	TNE			
	1518.00.34	-- Of olives	TNE			
	1518.00.35	-- Of ground-nuts	TNE			
	1518.00.36	-- Of soya beans or coconuts	TNE			
	1518.00.37	-- Of cotton seeds	TNE			
	1518.00.39	-- Other	TNE			
	1518.00.60	- Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof	TNE			
15.20		Glycerol, crude; glycerol waters and glycerol lyes.				
	1520.00.10	- Crude glycerol	TNE			
	1520.00.90	- Other	TNE			
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.				
	1521.10.00	- Vegetable waxes	TNE			
	1521.90	- Other:				
	1521.90.10	-- Beeswax and other insect waxes	TNE			
	1521.90.20	-- Spermaceti	TNE			
15.22		Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.				
	1522.00.10	- Degras	TNE			
	1522.00.90	- Other	TNE			