

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 Notes.

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.

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.					
	1501.10.00.00	- Lard	kg	10	7.5	0	0
	1501.20.00.00	- Other pig fat	kg	10	7.5	0	0
	1501.90.00.00	- Other	kg	10	7.5	0	0
15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03.					
	1502.10.00.00	- Tallow	kg	10	7.5	0	0
	1502.90.00.00	- Other	kg	10	7.5	0	0
15.03	1503.00.00.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	kg	5	7.5	0	0
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.					
	1504.10.00.00	- Fish-liver oils and their fractions	kg	10	7.5	0	0
	1504.20.00.00	- Fats and oils and their fractions, of fish, other than liver oils	kg	10	7.5	0	0
	1504.30.00.00	- Fats and oils and their fractions, of marine mammals	kg	10	7.5	0	0
15.05	1505.00.00.00	Wool grease and fatty substances derived therefrom (including lanolin).	kg	5	7.5	0	0
15.06	1506.00.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	kg	10	7.5	0	0
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.					
	1507.10.00.00	- Crude oil, whether or not degummed	kg	10	0	0	0
	1507.90.00.00	- Other	kg	20	0	0	0
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.					
	1508.10.00.00	- Crude oil	kg	10	0	0	0
		- Other:					
	1508.90.10.00	-- Put up for retail sale in packings with a net content of 5 litres or less	kg	35	0	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	1508.90.90.00	-- Other	kg	35	0	0	0
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.					
		- Extra virgin olive oil:					
	1509.20.10.00	-- Put up for retail sale in packings with a net content of 5 litres or less	kg	20	7.5	0	0
	1509.20.90.00	-- Other	kg	20	7.5	0	0
		- Virgin olive oil:			7.5	0	0
	1509.30.10.00	-- Put up for retail sale in packings with a net content of 5 litres or less	kg	20	7.5	0	0
	1509.30.90.00	-- Other	kg	20	7.5	0	0
		- Other virgin olive oils:			7.5	0	0
	1509.40.10.00	-- Put up for retail sale in packings with a net content of 5 litres or less	kg	20	7.5	0	0
	1509.40.90.00	-- Other	kg	20	7.5	0	0
		- Other:					
	1509.90.10.00	-- Put up for retail sale in packings with a net content of 5 litres or less	kg	20	7.5	0	0
	1509.90.90.00	-- Other	kg	20	7.5	0	0
15.1		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.					
	1510.10.00.00	- Crude olive pomace oil	kg	10	7.5	0	0
		- Other:					
	1510.90.10.00	-- Put up for retail sale in packings with a net content of 5 litres or less	kg	20	7.5	0	0
	1510.90.90.00	-- Other	kg	20	7.5	0	0
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.					
	1511.10.00.00	- Crude oil	kg	10	0	25	0
		- Other:					
	1511.90.10.00	-- Fractions of oil, not fit for human consumption whether or not deodorised	kg	10	0	25	0
		-- Other:					

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	1511.90.91.00	--- Put up for retail sale in packings with a net content of 5 litres or less	kg	35	0	0	0
	1511.90.99.00	--- Other	kg	35	0	0	0
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 :					
	1512.11.00.00	-- Crude oil	kg	10	0	0	0
	1512.19.00.00	-- Other	kg	20	0	0	0
		- Cotton-seed oil and its fractions :					
	1512.21.00.00	-- Crude oil, whether or not gossypol has been removed	kg	10	0	0	0
	1512.29.00.00	-- Other	kg	35	0	0	0
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 :					
	1513.11.00.00	-- Crude oil	kg	10	0	0	0
	1513.19.00.00	-- Other	kg	35	0	0	0
		- Palm kernel or babassu oil and fractions thereof :					
	1513.21.00.00	-- Crude oil	kg	10	0	0	0
	1513.29.00.00	-- Other	kg	20	0	0	0
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 :					
	1514.11.00.00	-- Crude oil	kg	10	0	0	0
	1514.19.00.00	-- Other	kg	20	0	0	0
		- Other :					
	1514.91.00.00	-- Crude oil	kg	10	0	0	0
	1514.99.00.00	-- Other	kg	20	0	0	0
15.15		Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions,					

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		whether or not refined, but not chemically modified.					
		- Linseed oil and its fractions :					
	1515.11.00.00	-- Crude oil	kg	10	0	0	0
	1515.19.00.00	-- Other	kg	20	0	0	0
		- Maize (corn) oil and its fractions :					
	1515.21.00.00	-- Crude oil	kg	10	0	0	0
	1515.29.00.00	-- Other	kg	20	0	0	0
	1515.30.00.00	- Castor oil and its fractions	kg	10	0	0	0
	1515.50.00.00	- Sesame oil and its fractions	kg	10	0	0	0
	1515.60.00.00	- Microbial fats and oils and their fractions	kg	10	0	0	0
		- Other:					
		-- Shea (karite) oil and its fractions:					
	1515.90.11.00	--- Crude oil	kg	10	0	0	0
	1515.90.19.00	--- Other	kg	20	0	0	0
	1515.90.90.00	-- Other	kg	10	0	0	0
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.					
	1516.10.00.00	- Animal fats and oils and their fractions	kg	20	0	0	0
		- Vegetable fats and oils and their fractions:					
	1516.20.10.00	-- Hydrogenated vegetable fats	kg	10	0	0	0
	1516.20.90.00	-- Other	kg	10	0	0	0
	1516.30.00.00	- Microbial fats and oils and their fractions”.	kg	10	0	0	0
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.					
	1517.10.00.00	- Margarine, excluding liquid margarine	kg	20	7.5	20	0
		- Other:					

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	1517.90.10.00	-- Other food preparations of vegetable fats	kg	20	7.5	0	0
	1517.90.90.00	-- Other	kg	20	7.5	0	0
15.18	1518.00.00.00	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.	kg	20	7.5	0	0
[15.19]							
15.2	1520.00.00.00	Glycerol, crude; glycerol waters and glycerol lyes.	kg	10	7.5	0	0
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.					
	1521.10.00.00	- Vegetable waxes	kg	5	7.5	0	0
		- Other:					
	1521.90.10.00	-- Beeswax and other insect waxes	kg	5	7.5	0	0
	1521.90.90.00	-- Other	kg	5	7.5	0	0
15.22	1522.00.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	kg	10	7.5	0	0