

## 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 per cent 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.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<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	kg	25%	Free
	1501.20.00	- Other pig fat	kg	25%	Free
	1501.90.00	- Other	kg	25%	Free
<b>15.02</b>		<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>			
	1502.10.00	- Tallow	kg	25%	Free
	1502.90.00	- Other	kg	25%	Free

15.03	1503.00.00	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>	kg	25%	Free
15.04		<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	kg	10%	Free
	1504.20.00	- Fats and oils and their fractions, of fish, other than liver oils	kg	10%	Free
	1504.30.00	- Fats and oils and their fractions, of marine mammals:	kg	10%	Free
15.05	1505.00.00	<b>Wool grease and fatty substances derived there from (including lanolin).</b>	kg	10%	Free
15.06	1506.00.00	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>	kg	10%	Free
15.07		<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>			
	1507.10.00	- Crude oil, whether or not degummed	kg	0%	Free
		- Other			
	1507.90.10	--- Refined	kg	0%	Free
	1507.90.90	--- Other	kg	5%	Free
15.08		<b>Groundnut oil and its fractions, whether or not refined, but not chemically modified.</b>			
	1508.10.00	- Crude oil	kg	10%	Free
	1508.90.00	- Other	kg	10%	Free
15.09		<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>			
	1509.10.00	- Virgin	kg	10%	Free
	1509.90.00	- Other	kg	10%	Free
15.10	1510.00.00	<b>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends or these oils or fractions with oils or fractions of Heading 15.09.</b>	kg	25%	Free
15.11		<b>Palm oil and its fraction, whether or not refined, but not chemically modified.</b>			
		- Crude oil			
	1511.10.10	--- Imported by VAT registered edible oil refinery industries	kg	10%	Free
	1511.10.90	--- Other	kg	10%	Free
		- Other			
		--- Solidified or hardened by mechanical treatment			
	1511.90.11	---- RBD palm stearin	kg	10%	Free
	1511.90.19	---- Other	kg	25%	Free
	1511.90.90	--- Other including refined palm oil	kg	0%	Free
15.12		<b>Sunflower-seed, safflower or cotton-seed oil and fraction thereof, whether or not refined, but not chemically modified.</b>			
		- Sunflower-seed or safflower oil and fraction thereof:			
	1512.11.00	-- Crude oil	kg	5%	Free
	1512.19.00	-- Other	kg	10%	Free
		- Cotton-seed oil and fraction thereof			
	1512.21.00	-- Crude oil, whether or not gossypol has been removed	kg	10%	Free
	1512.29.00	-- Other	kg	10%	Free
15.13		<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	-- Crude oil	kg	25%	Free
	1513.19.00	-- Other	kg	25%	Free
		- Palm kernel or babassu oil and fractions thereof:			
	1513.21.00	-- Crude oil	kg	10%	Free
	1513.29.00	-- Other	kg	25%	Free
15.14		<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	-- Crude oil	kg	10%	Free
	1514.19.00	-- Other	kg	25%	Free
		- Other			
	1514.91.00	-- Crude oil	kg	10%	Free
	1514.99.00	-- Other	kg	25%	Free
15.15		<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	-- Crude oil	kg	10%	Free
	1515.19.00	-- Other	kg	10%	Free
		- Maize (corn) oil and its fractions			
	1515.21.00	-- Crude oil	kg	10%	Free
	1515.29.00	-- Other	kg	10%	Free
	1515.30.00	- Castor oil and its fractions	kg	10%	Free
	1515.50.00	- Sesame oil and its fractions	kg	10%	Free
	1515.90.00	- Other	kg	10%	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	- Animal fats and oils and their fractions	kg	10%	Free
	1516.20.00	- Vegetable fats and oils and their fractions	kg	10%	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 or their fractions of heading 15.16.</b>			
		- Margarine, excluding liquid margarine			
	1517.10.10	--- In 10 kg or above packing	kg	10%	Free
	1517.10.90	--- Other	kg	25%	Free
	1517.90.00	- Other	kg	25%	Free
<b>15.18</b>	1518.00.00	<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 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>	kg	10%	Free
<b>15.20</b>	1520.00.00	<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>	kg	25%	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	- Vegetable waxes	kg	10%	Free
	1521.90.00	- Other	kg	10%	Free
<b>15.22</b>	1522.00.00	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>	kg	10%	Free