

**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.

Heading	H.S. Code	
<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	- Lard
	1501.20	- Other pig fat
	1501.90	- Other
<b>15.02</b>		<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>
	1502.10	- Tallow
	1502.90	- Other

Heading	H.S. Code	
<b>15.03</b>	1503.00	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>
<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	- Fish-liver oils and their fractions
	1504.20	- Fats and oils and their fractions, of fish, other than liver oils
	1504.30	- Fats and oils and their fractions, of marine mammals
<b>15.05</b>	1505.00	<b>Wool grease and fatty substances derived therefrom (including lanolin).</b>
<b>15.06</b>	1506.00	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>
<b>15.07</b>		<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>
	1507.10	- Crude oil, whether or not degummed
	1507.90	- Other
<b>15.08</b>		<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>
	1508.10	- Crude oil
	1508.90	- Other
<b>15.09</b>		<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>
	1509.10	- Virgin
	1509.90	- Other
<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>
<b>15.11</b>		<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>
	1511.10	- Crude oil
	1511.90	- Other
<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	-- Crude oil
	1512.19	-- Other

Heading	H.S. Code	
		- Cotton-seed oil and its fractions :
	1512.21	-- Crude oil, whether or not gossypol has been removed
	1512.29	-- Other
<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	-- Crude oil
	1513.19	-- Other
		- Palm kernel or babassu oil and fractions thereof :
	1513.21	-- Crude oil
	1513.29	-- Other
<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	-- Crude oil
	1514.19	-- Other
		- Other :
	1514.91	-- Crude oil
	1514.99	-- Other
<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	-- Crude oil
	1515.19	-- Other
		- Maize (corn) oil and its fractions :
	1515.21	-- Crude oil
	1515.29	-- Other
	1515.30	- Castor oil and its fractions
	1515.50	- Sesame oil and its fractions
	1515.90	- Other
<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	- Animal fats and oils and their fractions
	1516.20	- Vegetable fats and oils and their fractions

Heading	H.S. Code	
<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	- Margarine, excluding liquid margarine
	1517.90	- Other
<b>15.18</b>	1518.00	<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>
[15.19]		
<b>15.20</b>	1520.00	<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>
<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	- Vegetable waxes
	1521.90	- Other
<b>15.22</b>	1522.00	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>

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