

SECTION 03

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Section Notes.

1.-Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes

a reference to the young of that genus or species.

2.-Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

CHAPTER 15

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS, ANIMAL OR NOTES

1. This Chapter does not cover:

- (a) Pig fat or poultry fat of heading No. 02.09;
- (b) Cocoa butter, fat or oil (heading No. 18.04);
- (c) Edible preparations containing by weight more than 15% of the products of heading No. 04.05 (generally Chapter 21);
- (d) Greaves (heading No. 23.01) or residues of headings Nos. 23.04 to 23.06;
- (e) Fatty acids in an isolated state, 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 No. 40.02).

2. Heading No. 15.09 does not apply to oils obtained from olives by solvent extraction (heading No 15.10).

3. Heading No. 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. Soapstocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading No. 15.22.

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
15.01 1501.0000.00	Lard, other pig fat and poultry fat, rendered. .09 or15.03		10
15.02 1502.0010.00 1502.0090.00	Fats of bovine animals, sheep or goats, raw or rendered Tallow (including premier just) Other fats of bovine animals, sheep or goats		10 10
15.03 1503.0000.00	Lard stearin, lardoil, oleostearin, oleo-oil and tallow oil -oil and tallow oil,not emulsified,mixed,prep.		5
15.04 1504.1000.00 1504.2000.00 1504.3000.00	Fats and oils and their fractions, of fish or marine mammals -liver oils and their fractions, whether or not refined, but not chemically Fats and oils and their fractions, of fish,other than liver oils Fats and oils and their fractions,of marine mammals		10 10 10
15.05 1505.0000.00	Wool grease and fatty substances derived therefrom (incl. lanolin) Wool grease and fatty substances derived therefrom(including lanolin)		5

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
15.06 1506.0000.00	Other animal fats and oils and their fractions Other animal fats and oils and their fractions,refined or not,but not chemically modifie		10
15.07 1507.1000.00 1507.9000.00	Soya-bean oil and its fractions Soyabean crude oil,whether or not degummed . crude) and fractions refined or not but not chemically modifie		35 35
15.08 1508.1000.00 1508.9010.00 1508.9090.00	Ground-nut oil and its fractions Groundnut Crude oil, whether or not refined but not chemically modified Ground nut oil put up for retail sale in packings of a net content not exceeding 5kg Other Ground nut oil		35 35 35
15.09 1509.1000.11 1509.1000.19 1509.9010.00 1509.9090.00	Olive oil and its fractions Olive oil: Virgin: Put up for retail sale in packings not exceeding 5kg Other olive oil: Virgin Other olive oil: Put up for retail sale in packings not exceeding 5kg Other olive oil		20 10 20 10
15.10 1510.0000.10 1510.0000.19	Other oils and their fractions, obtained solely from olives, nes Other oils, obtained solely from olives, put up for retail sale in packings <= 5 liters Other oils, obtained solely from olives		35 35
15.11 1511.1010.00 1511.1090.00 1511.9010.00 1511.9090.00	Palm oil and its fractions Crude palm oil : For soap manufacture Other crude palm oil Palm Olein whether or not refined but not chemically modified Other crude palm oil		35 35 35 35
15.12 1512.1100.00 1512.1900.00 1512.2100.00 1512.2900.00	Sunflower-seed, safflower or cotton-seed oil and their fractions -seed or safflower oil Other Sunflower seed & saf flower oil & its fractions thereof Crude cotton seed oil,whether or not gossypol has been removed Other cotton seed oil and its fractions,refined/not but not chemically modified		35 35 35 35
15.13 1513.1100.00 1513.1900.00 1513.2110.00 1513.2190.00 1513.2900.00	Coconut (copra), palm kernel or babassu oil and their fractions Crude Coconut (copra) oil Other coconut(copra) oil and its fractions refined but not chemically modified Crude Palm kernel or babbasu oil and fractions thereof, for soap manufacturing Other crude palm kernel or babbasu oil and fractions thereof Other Palm Kernel/Babassu oil and fractions refined/not, but not chemically modified		35 35 35 35 35
15.14 1514.1100.00 1514.1900.00 1514.9100.00 1514.9900.00	Rape, colza or mustard oil and their fractions Crude low erucic acid rape or colza oil Other low erucic acid rape or colza and its fraction refined but not chemically modified Crude oil of other fractions of Rape,colzar/mustard oil refined/not,not chemically modif Other rape, colza or mustard oil whether or not refined but not chemically modified		35 35 35 35

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
15.15	Other fixed vegetable fats and oils (incl. jojoba oil) and fractions		
1515.1100.00	Crude Linseed oil		10
1515.1900.00	Other linseed oil and fractions refined or not but not chemically modified		10
1515.2100.00	Crude maize (corn) oil		35
1515.2900.00	Other maize (corn) oil & its fractions whether/not refined but not chemically modified		35
1515.3000.00	Castor oil and its fractions		10
1515.5000.00	Sesame oil and its fractions		35
1515.9011.00	Crude shea oil		35
1515.9019.00	Other shea oils		35
1515.9090.00	Other fixed vegetable fats and oils		35
15.16	Animal or vegetable fats and oils and fractions, hydrogenated, etc		
1516.1000.00	Animal fats and oils and their fractions		35
1516.2000.21	Hydrogenated vegetable fats		10
1516.2000.29	Other animal fats and oils and their fractions,refined or not,but not further prepared		35
15.17	Margarine; edible preparations of animal or vegetable fats or oils, nes		
1517.1000.00	Margarine, excluding liquid margarine		20
1517.9010.00	Other edible mixtures, or preparations of animal or vegetable fats or oils		20
1517.9090.00	Other margarine; edible mixtures or preparations		20
15.18	Animal or vegetable fats and oils... chemically modified, nes		
1518.0000.00	Animal/veg fats & oils boiled,oxidised,suplphurised,blown, chemically modified, nes		20
15.20	Glycerol (glycerine), glycerol waters and glycerol lyes		
1520.0000.00	Glycerol, crude, glycerol waters and glycerol lyes		10
15.21	Vegetable waxes (excl. triglycerides), beeswax, other insect waxes		
1521.1000.00	Vegetable waxes		5
1521.9010.00	Crude shea (karite) oil and its fractions		5
1521.9019.00	Other shea (karite) oil and its fractions		5
1521.9090.00	Other vegetable waxes, bees wax, other insect waxes, whether or not refined or coloured		5
15.22	Degras; residues of fatty substances or animal or vegetable waxes		
1522.0000.00	.		10