

## 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	ID	VAT	LVY	EXC
<b>15.01</b>	<b>Lard, other pig fat and poultry fat, rendered.</b>					
1501.1000.00	Lard		10	5		
1501.2000.00	Other pig fat		10	5		
1501.9000.00	.09 or 15.03		10	5		
<b>15.02</b>	<b>Fats of bovine animals, sheep or goats, raw or rendered</b>					
1502.1000.00	Tallow		5	5		
1502.9000.00	.		5	5		
<b>15.03</b>	<b>Lard stearin, lardoil, oleostearin, oleo-oil and tallow oil</b>					
1503.0000.00	.		5	5		
<b>15.04</b>	<b>Fats and oils and their fractions, of fish or marine mammals</b>					
1504.1000.00	.		10	5		
1504.2000.00	Fats and oils and their fractions, of fish, other than liver oils		10	5		
1504.3000.00	Fats and oils and their fractions, of marine mammals		10	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>15.05</b> 1505.0000.00	<b>Wool grease and fatty substances derived therefrom (incl. lanolin)</b> .		5	5		
<b>15.06</b> 1506.0000.00	<b>Other animal fats and oils and their fractions</b> .		10	5		
<b>15.07</b> 1507.1000.00 1507.9000.00	<b>Soya-bean oil and its fractions</b> Crude soyabean oil, whether or not degummed .		10 20			
<b>15.08</b> 1508.1000.00 1508.9010.00 1508.9090.00	<b>Ground-nut oil and its fractions</b> Crude groundnut oil groundnut oil, Put up for retail sale in packings with a net content of 5 litres or less groundnut oil, Put up for retail sale in packings with a net content of 5 litres or more		10 35 35			
<b>15.09</b> 1509.1010.00 1509.1090.00 1509.9010.00 1509.9090.00	<b>Olive oil and its fractions</b> Virgin olive oil, Put up for retail sale in packings with content of 5 litres or less Virgin olive oil, Put up for retail sale in packings with content of 5 litres or more Other olive oils put up for retail sale in packings with a net content of <=5l Other olive oils put up for retail sale in packings with a net content of >5l		10 10 20 20	5 5 5 5		
<b>15.10</b> 1510.0010.00 1510.0090.00	<b>Other oils and their fractions, obtained solely from olives, nes</b> Other oils and their fractions, obtained from olives,for retail sale in packings <=5 L Other oils and their fractions, obtained from olives,for retail sale in packings >5 L		20 20			
<b>15.11</b> 1511.1000.00 1511.9010.00 1511.9091.00 1511.9099.00	<b>Palm oil and its fractions</b> Crude palm oil . Refined palm oil put up for retail sale in packings with content of 5 litres or less Refined palm oil put up for retail sale in packings with content of 5 litres or more		10 10 35 35		25 25	
<b>15.12</b> 1512.1100.00 1512.1900.00 1512.2100.00 1512.2900.00	<b>Sunflower-seed, safflower or cotton-seed oil and their fractions</b> Crude Sunflowerseed or safflower oil refined Sunflowerseed or safflower oil Crude Cottonseed oil, whether or not gossypol has been removed Refined Cottonseed oil		10 20 10 35			
<b>15.13</b> 1513.1100.00 1513.1900.00 1513.2100.00 1513.2900.00	<b>Coconut (copra), palm kernel or babassu oil and their fractions</b> Crude Coconut (copra) oil refined Coconut (copra) oil Crude Palm kernel oil Refined Palm kernel oil		10 35 10 20			
<b>15.14</b> 1514.1100.00 1514.1900.00	<b>Rape, colza or mustard oil and their fractions</b> Crude Rape, colza or mustard oil Refined Rape, colza or mustard oil		10 20			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>15.14</b>	<b>Rape, colza or mustard oil and their fractions</b>					
1514.9100.00	Crude mustard oil		10			
1514.9900.00	refined mustard oil		20			
<b>15.15</b>	<b>Other fixed vegetable fats and oils (incl. jojoba oil) and fractions</b>					
1515.1100.00	Crude Linseed oil		10			
1515.1900.00	Refined Linseed oil		20			
1515.2100.00	Crude Maize (corn) oil		10			
1515.2900.00	Refined Maize (corn) oil		20			
1515.3000.00	Castor oil and its fractions		10			
1515.5000.00	Sesame oil and its fractions		10			
1515.9011.00	Crude Shea (karite) oil		10			
1515.9019.00	Refined Shea (karite) oil		20			
1515.9090.00	.		10			
<b>15.16</b>	<b>Animal or vegetable fats and oils and fractions, hydrogenated, etc</b>					
1516.1000.00	Animal fats and oils and their fractions		20			
1516.2010.00	.		10			
1516.2090.00	.		10			
<b>15.17</b>	<b>Margarine; edible preparations of animal or vegetable fats or oils, nes</b>					
1517.1000.00	Margarine, excluding liquid margarine		20	5		
1517.9010.00	Other food preparations of vegetable fats		20	5		
1517.9090.00	.16.		20	5		
<b>15.18</b>	<b>Animal or vegetable fats and oils... chemically modified, nes</b>					
1518.0000.00	... by heat in vacuum or in inert gas		20	5		
<b>15.20</b>	<b>Glycerol (glycerine), glycerol waters and glycerol lyes</b>					
1520.0000.00	.		10	5		
<b>15.21</b>	<b>Vegetable waxes (excl. triglycerides), beeswax, other insect waxes</b>					
1521.1000.00	Vegetable waxes		5	5		
1521.9010.00	Beeswax and other insect waxes		5	5		
1521.9090.00	Other other insect waxes and spermaceti		5	5		
<b>15.22</b>	<b>Degras; residues of fatty substances or animal or vegetable waxes</b>					
1522.0000.00	.		10	5		