

Central Excise Tariff (Amendment) Act, 2004

Chapter XV - 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 0209;

(b) cocoa butter, fat or oil (heading 1804);

(c) edible preparations containing by weight more than 15% of the products of heading 0405 (generally Chapter 21);

(d) greaves (heading 2301) or residues of headings 2304 to 2306;

(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 4002).

2. Heading 1509 does not apply to oils obtained from olives by solvent extraction (heading 1510).

3. Heading 1518 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 1522.

5. In relation to the products of heading 1507 or 1508 or 1509 or 1510 or 1511 or 1512 or 1513 or 1514 or 1515 or 1518; or sub-heading 1516 20 or 1517 90; or tariff item 1517 1010 or 1517 1021 or 1517 1029, labelling or relabelling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

6. In relation to refined edible vegetable oils falling under headings 1507 to 1515, the process of refining, that is to say, any one or more of the processes, namely, treatment of crude oil with an alkali, bleaching and deodorisation, shall amount to 'manufacture'.

SUB-HEADING

NOTE

For the purposes of sub-headings 151411 and 151419, 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.

SUPPLEMENTARY

NOTES

1. In this Chapter, "edible grade", in respect of a goods (i.e. edible oil) specified in Appendix B to the Prevention of Food Adulteration Rules, 1955, means the standard of quality specified for such goods in that Appendix.

2. In this Chapter, "fixed vegetable oil" means oils which cannot easily be distilled without decomposition, which are not volatile and which cannot be carried off by superheated steam (which decomposes and saponifies them).

Tariff Item (1)	Description of goods (2)	Units (3)	Rate of duty (4)
15010000	-- PIG FATS (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503	kg.	Nil
1502	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 1503		
1502 00	- Fats of Bovine animals, Sheep or Goats, other than those of heading 1503:		
1502 00 10	--- Mutton tallow	kg.	Nil
1502 00 20	--- Fats, unrendered (excluding mutton tallow)	kg.	Nil
1502 00 30	--- Rendered or solvent extraction fats	kg.	Nil
1502 00 90	-- Other	kg.	Nil
1503 00 00	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED	kg.	Nil

1504	FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1504 10	- Fish liver oils and their fractions:		
1504 10 10	-- Cod liver oil	kg.	Nil
	-- Other:		
1504 10 91	---- Squid liver oil	kg.	Nil
1504 10 99	--- Other	kg.	Nil
1504 20	- Fats and oils and their fractions offish, other than liver oils:		
1504 20 10	-- Fish body oil	kg.	Nil
1504 20 20	-- Fish lipid oil	kg.	Nil
1504 20 30	-- Sperm oil	kg.	Nil
1504 20 90	-- Other	kg.	Nil
1504 30 00	- Fats and oils and their fractions, of marine mammals	kg.	Nil
1505	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN)		
1505 00	- Wool grease and fatty substances derived therefrom (including lanolin):		
1505 00 10	-- Wool alcohol (including lanolin alcohol)	kg.	Nil
1505 00 20	-- Wool grease, crude	kg.	Nil
1505 00 90	-- Other	kg.	Nil
1506	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1506 00	- Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:		
1506 00 10	--- Neats Foot oil and fats from bone or waste	kg.	Nil

1506 00 90	-- Other	kg.	Nil
1507	SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1507 10 00	- Crude oil, whether or not degummed	kg.	8%
1507 90	- Other:		
1507 90 10	--- Edible grade	kg.	8%
1507 90 90	-- Other	kg.	8%
1508	GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1508 10 00	- Crude oil	kg.	8%
1508 90	- Other:		
1508 90 10	-- Deodorized (Salad Oil)	kg.	8%
	-- Other:		
1508 90 91	---- Edible grade	kg.	8%
1508 90 99	--- Other	kg.	8%
1509	OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1509 10 00	Virgin	kg.	8%
1509 90	- Other:		
1509 90 10	-- -Edible grade	kg.	8%
1509 90 90	-- -Other	kg.	8%
1510	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 1509		

1510 00	- 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 1509:		
1510 00 10	--- Crude oil	Kg.	8%
	-- Other:		
1510 00 91	---- Edible grade	Kg.	8%
1510 00 99	--- Other	Kg.	8%
1511	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1511 10 00	- Crude oil	kg.	8%
1511 90	- Other:		
1511 90 10	-- Refined bleached deodorised palm oil	kg.	8%
1511 90 20	--- Refined bleached deodorised palmolein	kg.	8%
1511 90 90	-- Other	kg.	8%
1512	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	-- Crude oil:		
1512 11 10	-- --Sunflower seed oil	kg.	8%
1512 11 20	--- Safflower seed oil (kardi seed oil)	kg.	8%
1512 19	- -Other:		
1512 19 10	--- Sunflower oil, edible grade	kg.	8%
1512 19 20	Sunflower oil, non-edible grade (other than crude oil)	kg.	8%
1512 19 30	-- -Saffola oil, edible grade	kg.	8%
1512 19 40	--- Saffola oil, non-edible grade	kg.	8%

1512 19 90	-- --Other	kg.	8%
	- Cotton-seed oil and its fractions:		
1512 21 00	-- Crude oil, whether or not gossypol has been removed	kg.	8%
1512 29	- -Other:		
1512 29 10	--- Edible grade	kg.	8%
1512 29 90	-- --Other	kg.	8%
1513	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	-- -Crude oil	kg.	8%
1513 19 00	- -Other	kg.	8%
	- Palm kernel or babassu oil and fractions thereof:		
1513 21	- -Crude Oil:		
1513 21 10	-- --Palm kernel oil	kg.	8%
1513 21 20	--- Babassu oil	kg.	8%
1513 29	- -Other:		
1513 29 10	--- Palm kernel oil and its fractions	kg.	8%
1513 29 20	--- Babassu oil and its fractions edible grade	kg.	8%
1513 29 30	--- Babassu oil and its fractions, other than edible grade	kg.	8%
1513 29 90	-- -Other	kg.	8%
1514	RAPE, COLZA OR MUSTARD OIL AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
	Low erucic acid rape or colza oil and its fractions:		
1514 11	-- Crude oil:		
1514 11 10	--- Colza oil	kg.	8%
1514 11 20	--- Rape oil	kg.	8%
1514 11 90	-- --Other	kg.	8%
1514 19	- Other:		

1514 19 10	--- Refined colza oil of edible grade	kg.	8%
1514 19 20	--- Refined rapeseed oil of edible grade	kg.	8%
1514 19 90	-- Other	kg.	8%
	- Other:		
1514 91	-- Crude oil:		
1514 91 10	--- Colza oil	kg.	8%
1514 91 20	--- Mustard oil	kg.	8%
1514 91 90	--- Rapeseed oil	kg.	8%
1514 99	-- Other:		
1514 99 10	--- Refined colza oil of edible grade	kg.	8%
1514 99 20	--- Refined mustard oil of edible grade	kg.	8%
1514 99 30	--- Refined rapeseed oil of edible grade	kg.	8%
1514 99 90	-- --Other	kg.	8%
1515	OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
	- Linseed oil and its fractions:		
1515 11 00	-- -Crude oil	kg.	8%
1515 19	-- Other:		
1515 19 10	--- Edible grade	kg.	8%
1515 19 90	-- Other	kg.	8%
	- Maize (Corn) oil and its fractions:		
1515 21 00	-- -Crude oil	kg.	8%
1515 29	- Other:		
1515 29 10	-- -Edible grade	kg.	8%
1515 29 90	-- -Other	kg.	8%
1515 30	- Castor oil and its fractions:		
1515 30 10	-- -Edible grade	kg.	8%
1515 30 90	-- Other	kg.	8%
1515 40 00	- Tung oil and its fractions	kg.	8%
1515 50	Seasame oil and its fractions:		
1515 50 10	--- Crude oil	kg.	8%
	-- -Other:		

1515 50 91	---- Edible grade	kg.	8%
1515 50 99	--- Other	kg.	8%
1515 90	- Other:		
1515 90 10	-- Fixed vegetable oils, namely the following: chul moogra oil, mawra oil, kokam oil, tobacco seed oil, sal oil	kg.	8%
1515 90 20	-- Fixed vegetable oils, namely the following: neem seed oil, karanj oil, silk cotton seed oil, khakhon oil, water melon oil, kusum oil, rubber seed oil, dhup oil, undi oil, maroti oil, pisa oil, nahar oil	kg.	8%
1515 90 30	-- --Fixed vegetable oils, namely the following: cardamom oil, chillies or capsicum oil, turmeric oil, ajwain seed oil, niger seed oil, garlic oil	kg.	8%
1515 90 40	--- Fixed vegetable oils of edible grade namely the following: mango-kernel oil, mahua oil, rice bran oil	kg.	8%
	-- Other:		
1515 9091	-- Edible grade	kg.	8%
1515 9099	-- Other	kg.	8%
1516	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		
1516 10 00	- Animal fats and oils and their fractions	kg.	Nil
1516 20	- Vegetable fats and oils and their fractions:		
	-- Cotton Seed oil:		
1516 20 11	-- Edible grade	kg.	8%
1516 20 19	--- -Other	kg.	8%

	--- Groundnut oil:		
1516 20 21	---- Edible grade	kg.	8%
1516 20 29	--- Other	kg.	8%
	--- Hydrogenated castor oil (opal-wax):		
1516 20 31	---- Edible grade	kg.	8%
1516 20 39	--- -Other	kg.	8%
	-- Other:		
1516 20 91	---- Edible grade	kg.	8%
1516 20 99	--- -Other	kg.	8%
1517	MARGARINE; EDIBLE MIXTURE 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 1516		
1517 10	- Margarine, excluding liquid margarine:		
1517 10 10	-- --Of animal origin	kg.	8%
	-- -Of vegetable origin:		
1517 10 21	---- Edible grade	kg.	8%
1517 10 22	---- Linoxyn	kg.	16%
1517 10 29	--- Other	kg.	8%
1517 90	- Other:		
1517 90 10	-- --Sal fat (processed or refined)	kg.	8%
1517 90 20	--- Peanut butter	kg.	8%
15179030	-- Imitation lard of animal origin	kg.	8%
15179040	-- Imitation lard of vegetable origin	kg.	8%
15179090	-- Other	kg.	8%

1518	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 1516; 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		
1518 00	- Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; 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: -- Linseed oil:		
1518 00 11	---- Edible grade	kg.	8%
1518 00 19	--- -Other	kg.	8%
	-- Castor oil, dehydrated:		
15180021	-- Edible grade	kg.	8%
15180029	-- Other	kg.	8%
	-- Other vegetable oil and its fats:		

1518 00 31	---- Edible grade	kg.	8%
1518 00 39	-- Other	kg.	8%
1518 00 40	-- Other	kg.	8%
1520 00 00	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	kg.	16%
1521	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACEI, WHETHER OR NOT REFINED OR COLOURED		
1521 10	- Vegetable Waxes:		
	--- Carnauba Waxes:		
1521 10 11	---- Edible wax for waxing fresh fruits and vegetables	kg.	16%
1521 10 19	--- Other	kg.	16%
1521 10 90	-- Other	kg.	16%
1521 90	- Other:		
1521 90 10	-- Beewax whether or not coloured	kg.	16%
1521 90 20	--- Shellac wax whether or not coloured	kg.	16%
1521 90 90	-- Other	kg.	16%
1522	DEGRAS: RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES		
1522 00	- Degras: residues resulting from the treatment of fatty substances or animal or vegetable waxes:		
1522 00 10	-- --Degras	kg.	16%
1522 00 20	--- Soap stocks	kg.	16%
1522 00 90	-- --Other	kg.	16%

For effective rates of Cess on the specified goods of this Chapter - please see Appendix IV.