

Customs Tariff (Amendment) Act, 2003

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.

SUB-HEADING NOTE

For the purpose of sub-headings 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.

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 super-heated steam (which decomposes and saponifies them).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
1501 00 00	PIG FATS (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503	kg.	30%	-
1502	FATS OF BOVINI; ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 1 503			
1502 00	- Fats of Bovine animals, Sheep or Goats, other than those of heading 1563:			
150200 10	-- Mutton tallow	kg.	15%	-
15020020	-- Fats, unrendered (excluding mutton tallow)	kg.	15%	-
15020030	-- Rendered or solvent extraction fats	kg.	15%	-
1502 00 90	-- Other	kg.	15%	-
1503 00 00	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW On., NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED	kg.	30%	
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.	30%	-
	-- Other:			
15041091	---- Squid liver oil	kg.	30%	-
1504 10 99	--- Other	kg.	30%	-
150420	- Fats and oils and their fractions of fish, other than liver oils:			
15042010	-- Fish body oil	kg.	30%	-
1504 20 20	-- Fish lipid oil	kg.	30%	-
15042030	-- Sperm oil	kg.	30%	-
15042090	-- Other	kg.	30%	-
15043000	- Fats and oils and their fractions, of marine mammals	kg.	30%	-
1505	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN)			
150500	- Wool grease and fatty substances derived therefrom (including lanolin):			
15050010	-- Wool alcohol (including lanolin alcohol)	kg.	30%	-
15050020	-- Wool grease, crude	kg.	30%	-
15050090	-- Other	kg.	30%	-

1506	OTHER ANIMAL PATS 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:			
150600 10	-- Neats Foot oil and fats from bone or waste	kg.	30%	-
15060090	-- Other	kg.	30%	-
1507	- SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED			
1507 1000	- Crude oil, whether or not degummed	kg.	45%	35%
150790	- Other:			
150790 10	-- Edible grade	kg.	45%	35%
1 507 90 90	-- Other	kg.	45%	35%
1508	GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED			
1508 1000	- Crude oil	kg.	100%	90%
150890	- Other:			
15089010	-- Deodorized (Salad Oil)	kg.	100%	90%
	-- Other:			
15089091	--- Edible grade	kg.	100%	90%
1 508 90 99	-- - Other	kg.	100%	90%
1509	OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED			
15091000	- Virgin	kg.	45%	35%
150990	- Other:			
150990 10	-- Edible grade	kg.	40%	30%
15099090	-- Other	kg.	40%	30%
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			
151000	- 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:			
15100010	--- Crude oil	Kg-	45%	35%
	--- Other:			
15100091	--- Edible grade	Kg.	45%	35%
15100099	--- Other	Kg.	45%	35%
1511	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED			

1511 1000	- Crude oil	kg.	100%	90%
1511 90	- Other:			
1511 90 10	-- Refined bleached deodorised palm oil	kg.	100%	90%
15119020	-- Refined bleached deodorised palmolein	kg.	100%	90%
1511 9090	-- Other	kg.	100%	90%
1512	SUNFLOWER SEED, SAFFLOWER OR COTTON SEED OIL AND THEIR 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.	100%	90%
1512 11 20	--- Safflower seed oil (kardi seed oil)	kg.	100%	90%
1512 19	-- Other:			
1512 19 10	--- Sunflower oil, edible grade	kg.	100%	90%
1512 1920	-- Sunflower oil, non-edible grade (other than crude oil)	kg.	100%	90%
1512 1930	-- Safflower oil, edible grade	kg.	100%	90%
1512 1940	-- Safflower oil, non-edible grade	kg.	100%	90%
1512 1990	-- Other	kg.	100%	90%
	- Cotton-seed oil and its fractions:			
151221 00	-- Crude oil, whether or not gossypol has been removed	kg.	100%	90%
151229	- Other:			
15122910	-- Edible grade	kg.	100%	90%
15122990	-- Other	kg.	100%	90%
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.	100%	90%
1513 1900	-- Other	kg.	100%	90%
	- Palm kernel or babassu oil and fractions thereof:			
151321	- Crude Oil:			
151321 10	--- Palm kernel oil	kg.	100%	90%
151321 20	-- Babassu oil	kg.	100%	90%

151329	- Other:			
151329 10	-- Palm kernel oil and its fractions	kg.	100%	90%
15132920	-- Babassu oil and its fractions edible grade	kg.	100%	90%
15132930	-- Babassu oil and its fractions, other than edible grade	kg.	100%	90%
15132990	-- Other	kg.	100%	90%
1514	RAPE, COLZA OR MUSTARD OIL AND ITS FRACTIONS THEREOF, 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.	75%	65%
1514 1120	-- Rape oil	kg.	75%	65%
1514 11 90	-- Other	kg.	75%	65%
1514 19	-- Other:			
1514 1910	-- Refined colza oil of edible grade	kg.	75%	65%
1514 1920	-- Refined rapeseed oil of edible grade	kg.	75%	65%
1514 1990	-- Other	kg.	75%	65%
	- Other:			
151491	- Crude oil:			
151491 10	-- Colza oil	kg.	75%	65%
151491 20	-- Mustard oil	kg.	75%	65%
151491 90	-- Rapeseed oil	kg. -	75%	65%
151499	- Other:			
151499 10	--- Refined colza oil of edible grade	kg.	75%	65%
15149920	-- Refined mustard oil of edible grade	kg.	75%	65%
15149930	-- Refined rapeseed oil of edible grade	kg.	75%	65%
15149990	-- Other	kg.	75%	65%
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.	100%	90%
1515 19	-- Other:			
1515 19 10	-- Edible grade	kg.	100%	90%-
1515 1990	-- Other	kg.	100%	90%

	- Maize (Corn) oil and its fractions:			
151521 00	-- Crude oil	kg.	100%	90%
151529	-- Other:			
15152910	-- Edible grade	kg.	100%	90%
15152990	-- Other	kg.	100%	90%
1515 30	- Castor oil and its fractions:			
151530 10	-- Edible grade	kg.	100%	90%
15153090	-- Other	kg.	100%	90%
15154000	- Tung oil and its fractions	kg.	100%	90%
151550	- Sesame oil and its fractions:			
151550 10	-- Crude oil	kg.	100%	90%
	-- Other:			
15155091	--- Edible grade	kg.	100%	90%
15155099	-- - Other	kg.	100%	90%
151590	- Other:			
151590 10	-- Fixed vegetable oils, namely the following: chul moogra oil, mawra oil, kokam oil, tobacco seed oil, sal oil	kg.	100%	90%
15159020	-- 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.	100%	90%
15159030	-- Fixed vegetable oils, namely the following : cardamom oil, chillies or capsicum oil, turmeric oil, ajwain seed oil, niger seed oil, garlic oil	kg.	100%	90%
15159040	-- Fixed vegetable oils of edible grade namely the following: mango kernel oil, mahua oil, rice bran oil	kg.	100%	90%
	-- Other:			
15159091	-- Edible grade	kg.	100%	90%
15159099	-- Other	kg.	100%	90%
1516	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, KE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED			
15161000	- Animal fats and oils and their fractions	kg.	30%	-
151620	- Vegetable fats and oils and their fractions:			
	-- Cotton Seed oil :			
151620 11	--- Edible grade	kg.	30%	-
151620 19	-- - Other	kg.	30%	-
	-- Groundnut oil:			
15162021	--- Edible grade	kg.	30%	-
15162029	--- Other	kg.	30%	-
	-- thydrogenated castor oil (opal-wax):			
15162031	-- Edible grade	kg.	30%	-
15162039	-- Other	kg.	30%	-
	-- Other:			

15162091	-- - Edible grade	kg.	30%	-
15162099	-- Other	kg.	30%	-
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.	30%	-
	-- Of vegetable origin:			
1517 1021	--- Edible grade	kg.	30%	-
1517 1022	-- - Unoxyn	kg.	30%	-
1517 1029	-- Other	kg.	30%	-
151790	- Other:			
151790 10	-- Sal fat (processed or refined)	kg.	30%	-
15179020	-- Peanut butter	kg.	30%	-
15179030	-- Imitation lard of animal origin	kg.	30%	-
15179040	-- Imitation lard of vegetable origin	kg.	30%	-
15179090	-- Other	kg.	30%	-
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			
151800	- Animal or vegetable fats and oils and their fractions, boiled, oxidised, 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:			
	-- Lin seed oil:			
151800 11	---- Edible grade	kg.	30%	-
151800 19	--- Other	kg.	30%	-
	-- Castor oil, dehydrated:			
15180021	---- Edible grade	kg.	30%	-
15180029	.-Other	kg.	30%	-
	-- Other Vegetable oil and its fats:			

15180031	---- Edible grade	kg.	30%	-
15180039	---- Other	kg.	30%	-
15180040	-- Other	kg.	30%	-
1520 00 00	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	kg.	30%	-
1521	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACEIN, WHETHER OR NOT REFINED OR COLOURED			
1521 10	- Vegetable Waxes:			
	-- Carnauba Waxes:			
1521 10 11	-- - Edible wax for waxing fresh fruits and vegetables	kg.	30%	-
1521 10 19	-- Other	kg.	30%	-
1521 1090	-- Other	kg.	30%	-
1521 90	- Other:			
1521 90 10	-- Beewax whether or not coloured	kg.	30%	-
1521 9020	-- Shellac wax whether or not coloured	kg.	30%	-
1521 9090	-- Other	kg.	30%	-
1522	DEGRAS: RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES			
152200	- Degras: residues resulting from the treatment of fatty substances or animal or vegetable waxes:			
152200 10	-- Degras	kg.	30%	-
1522 00 20	-- Soap stocks	kg.	30%	-
15220090	-- Other	kg.	30%	-