

## 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 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.

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
<b>15.01</b>	1501.00	<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>		kg																
	1501.10	- Lard		kg						Free		5%	30%	15%	7.5%	2%				
	1501.20	- Other pig fat		kg						Free		5%	30%	15%	7.5%	2%				

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	1501.90	- Other		kg						Free			5%	30%	15%	7.5%	2%			
<b>15.02</b>	1502.00	<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03 :</b>																		
	1502.10	- Tallow	L	kg										15%	15%	7.5%	2%			
	1502.90	- Other	L	kg										30%	15%	7.5%	2%			
<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>	L	kg						Free				30%	15%	7.5%	2%			
<b>15.04</b>		<b>Fats and oils and their fractions, of fish or marine mammals, wheather or not refined, but not chemically modified .</b>																		
	1504.10	- Fish-liver oils and their fractions		kg						Free				15%	15%	7.5%	2%			
	1504.20	- Fats and oils and their fractions, of fish, other than liver oils		kg						Free				15%	15%	7.5%	2%			
	1504.30	- Fats and oils and their fractions, of marine mammals :																		
	1504.30.10	--- Whale oil		kg						Free				15%	15%	7.5%	2%			
	1504.30.20	--- Sperm oil		kg						Free				15%	15%	7.5%	2%			
	1504.30.90	--- Other		kg						Free				15%	15%	7.5%	2%			
<b>15.05</b>	1505.00	<b>Wool grease and fatty substances derived therefrom (including lanolin).</b>																		
	1505.00.10	--- Lanolin		kg						Free		4.5%	15%	15%	7.5%	2%				
	1505.00.90	--- Other		kg						Free		5%	30%	15%	7.5%	2%				

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					AP	AD	BN	GT	IN	PK	SA	SF	SD									
<b>15.06</b>	1506.00	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>		kg							Free				30%	15%	7.5%	2%				
<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		kg							Free			30% or Rs.66/= per kg	15%	7.5%	2%				*	
	1507.90	- Other		kg							Free			30% or Rs.72/= per kg	15%	7.5%	2%				*	
<b>15.08</b>		<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>																				
	1508.10	- Crude oil		kg							Free			30% or Rs.66/= per kg	15%	7.5%	2%	Rs 15/= per kg				
	1508.90	- Other		kg							Free			30% or Rs.72/= per kg	15%	7.5%	2%	Rs.15/= per kg				
<b>15.09</b>		<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>																				
	1509.10	- Virgin		kg							Free			30% or Rs.72/= per kg	15%	7.5%	2%	Rs.15/= per kg				
	1509.90	- Other		kg							Free			30% or Rs.72/= per kg	15%	7.5%	2%	Rs.15/= per kg				

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					AP	AD	BN	GT	IN	PK	SA	SF	SD								
15.10	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 15.09.		kg							Free				30% or Rs.72/= per kg	15%	7.5%	2%	Rs.15/= per kg		
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified (+).																			
	1511.10	- Crude oil		kg							Free				30% or Rs.66/= per kg	15%	7.5%	2%			*
	1511.90	- Other :																			
	1511.90.10	--- Serial fractions at room temperature (palm stearin)		kg											30% or Rs.66/= per kg	15%	7.5%	2%			*
	1511.90.20	--- Palm oil imported in packing of 210 l and below		kg											30% or Rs.72/= per kg	15%	7.5%	2%			*
	1511.90.30	--- Crude palm olein		kg											30% or Rs.66/= per kg	15%	7.5%	2%			*
	1511.90.90	--- Other		kg											30% or Rs.72/= per kg	15%	7.5%	2%			*
15.12		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		kg							Free				30% or Rs.66/= per kg	15%	7.5%	2%			*

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					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	1512.19	-- Other		kg							Free				30% or Rs.72/= per kg	15%	7.5%	2%			*
		- Cotton-seed oil and its fractions :																			
	1512.21	-- Crude oil, whether or not gossypol has been removed		kg							Free				30% or Rs.66/= per kg	15%	7.5%	2%	Rs.10/= per kg		
	1512.29	-- Other		kg							Free				30% or Rs.72/= per kg	15%	7.5%	2%	Rs.10/= per kg		
<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 :																			
		--- In bulk :																			
	1513.11.11	---- Virgin coconut oil		kg											30% or Rs.72/= per kg	15%	7.5%	2%			*
	1513.11.19	---- Other		kg											30% or Rs.72/= per kg	15%	7.5%	2%			*
		--- Other :																			
	1513.11.21	---- Virgin coconut oil		kg											30% or Rs.72/= per kg	15%	7.5%	2%			*
	1513.11.29	---- Other		kg											30% or Rs.72/= per kg	15%	7.5%	2%			*
	1513.19	-- Other :																			
	1513.19.10	--- In bulk		kg											30% or Rs.72/= per kg	15%	7.5%	2%			*

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					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	1513.19.90	--- Other		kg										30% or Rs.72/= per kg	15%	7.5%	2%			*	
		- Palm kernel or babassu oil and fractions thereof :																			
	1513.21	-- Crude oil		kg						Free				30% or Rs.66/= per kg	15%	7.5%	2%	Rs.10/= per kg		*	
	1513.29	-- Other		kg						Free				30% or Rs.72/= per kg	15%	7.5%	2%	Rs.10/= per kg		*	
<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		kg						Free				30% or Rs.66/= per kg	15%	7.5%	2%	Rs.15/= per kg			
	1514.19	-- Other		kg						Free				30% or Rs.72/= per kg	15%	7.5%	2%	Rs.15/= per kg			
		- Other :																			
	1514.91	-- Crude oil		kg						Free		5% or Rs.12/= per kg	5% or Rs.12/= per kg	30% or Rs.66/= per kg	15%	7.5%	2%	Rs.15/= per kg			
	1514.99	-- Other		kg						Free		5% or Rs.13/= per kg	5% or Rs.13/= per kg	30% or Rs.72/= per kg	15%	7.5%	2%	Rs.15/= per kg			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
15.15		<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		kg					Free	Free			5% or Rs. 19/= per kg	5% or Rs. 19 per kg	15% or Rs 55/= per kg	15%	7.5%	2%	Rs.10/= per kg	
	1515.19	-- Other		kg					Free	Free			5% or Rs. 20/= per kg	5% or Rs.20/= per kg	15% or Rs 60/= per kg	15%	7.5%	2%	Rs.10/= per kg	
		- Maize (corn) oil and its fractions :																		
	1515.21	-- Crude oil		kg						Free					30% or Rs 66/= per kg	15%	7.5%	2%	Rs.15/= per kg	
	1515.29	-- Other		kg						Free					30% or Rs.72/= per kg	15%	7.5%	2%	Rs.15/= per kg	
	1515.30	- Castor oil and its fractions		kg					Free	Free			5%	5%	30%	15%	7.5%	2%	Rs.15/= per kg	
	1515.50	- Sesame oil and its fractions		kg						Free					30%	15%	7.5%	2%	Rs.15/= per kg	
	1515.90	- Other :																		
	1515.90.10	--- Tung oil and its fractions		kg					Free	Free			5%	4.5%	15%	15%	7.5%	2%		
	1515.90.90	--- Other		kg						Free					30%	15%	7.5%	2%	Rs.15/= per kg	
15.16		<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>																		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	1516.10	- Animal fats and oils and their fractions		kg							Free				15%	15%	7.5%	2%			
	1516.20	- Vegetable fats and oils and their fractions		kg							Free				15% or Rs 60/= per kg	15%	7.5%	2%	Rs.50/= per kg		*
<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 :																			
	1517.10.20	--- Coconut Butter		kg											30% or Rs.72/= per kg	15%	7.5%	2%	Rs.75/= per kg		
	1517.10.30	--- With fat content 80% or more		kg											30% or Rs.72/= per kg	15%	7.5%	2%	Rs.75/= per kg		*
	1517.10.90	--- Other		kg											30% or Rs.72/= per kg	15%	7.5%	2%	Rs.75/= per kg		*
	1517.90	- Other		kg											15% or Rs 60/= per kg	15%	7.5%	2%	Rs.75/= per kg		*
<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>		kg							Free				15%	15%	7.5%	2%			



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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
[15.19]																				
15.20	1520.00	<b>Glycerol, crude; glycerol waters and glycerol lyes :</b>																		
	1520.00.10	--- Glycerol, crude; glycerol lyes		kg	7.50%		9%		Free		5%	4.5%	15%	15%	7.5%	2%				
	1520.00.20	--- Glycerol waters		kg	7.50%				Free		5%	4.5%	15%	15%	7.5%	2%				
15.21		<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, wheather or not refined or coloured.</b>																		
	1521.10	- Vegetable waxes		kg				Free	Free		5%	4.5%	15%	15%	7.5%	2%				
	1521.90	- Other		kg				Free	Free		5%	4.5%	15%	15%	7.5%	2%				
15.22	1522.00	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>	L	kg					Free			4.5%	15%	15%	7.5%	2%				