

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 | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L | |
|--------------|------------|---|------|--------------|-------------------|----|----|----|----|------|----|----|----|----|-------------|-----|-----|-------|-------------------|-------------|--|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | |
| 15.01 | 1501.00.00 | Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03. | | | | | | | | | | | | | | | | | | | |
| | 1501.10.00 | - Lard | kg | | | | | | | Free | | | | 5% | | 15% | 8% | 10.0% | | | |
| | 1501.20.00 | - Other pig fat | kg | | | | | | | Free | | | | 5% | | 15% | 8% | 10.0% | | | |
| | 1501.90.00 | - Other | kg | | | | | | | Free | | | | 5% | | 15% | 8% | 10.0% | | | |
| 15.02 | | Fats of bovine animals, sheep or goats, other than those of heading 15.03 : | | | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLST | Preferential Duty | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L | |
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| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | SD |
| | 1502.10.00 | - | Tallow | kg | L | | | | | | | | | | 10% | 8% | Ex | | | |
| | 1502.90.00 | - | Other | kg | L | | | | | | | | | | 15% | 8% | 10.0% | 15% | | |
| 15.03 | 1503.00.00 | | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared. | kg | L | | | | | Free | | | | | 15% | 8% | 10.0% | | | |
| 15.04 | | | Fats and oils and their fractions, of fish or marine mammals, wheather or not refined, but not chemically modified . | | | | | | | | | | | | | | | | | |
| | 1504.10.00 | - | Fish-liver oils and their fractions : | | | | | | | | | | | | | | | | | |
| | 1504.10.10 | --- | Shark liver oil | kg | | | | | | Free | | | | | 15% | 8% | 10.0% | | | |
| | 1504.10.90 | --- | Other | kg | | | | | | Free | | | | | 15% | 8% | 10.0% | | | |
| | 1504.20.00 | - | Fats and oils and their fractions, of fish, other than liver oils | kg | | | | | | Free | | | | | 15% | 8% | 10.0% | | | |
| | 1504.30.00 | - | Fats and oils and their fractions, of marine mammals : | | | | | | | | | | | | | | | | | |
| | 1504.30.10 | --- | Whale oil | kg | | | | | | Free | | | | | 10% | 8% | 10.0% | | | |
| | 1504.30.20 | --- | Sperm oil | kg | | | | | | Free | | | | | 10% | 8% | 10.0% | | | |
| | 1504.30.90 | --- | Other | kg | | | | | | Free | | | | | 10% | 8% | 10.0% | | | |
| 15.05 | 1505.00.00 | | Wool grease and fatty substances derived therefrom (including lanolin) (+). | | | | | | | | | | | | | | | | | |
| | 1505.00.10 | --- | Lanolin | kg | | | | | | Free | | | 4.5% | | 15% | 8% | 10.0% | | | |
| | 1505.00.90 | --- | Other | kg | | | | | | Free | | | 5% | | 15% | 8% | 10.0% | 15% | | |
| 15.06 | 1506.00.00 | | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. | kg | | | | | | Free | | | | | 15% | 8% | 10.0% | 15% | | |

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|--------------|------------|---|------|--------------|-------------------|----|----|----|----|------|----|----|----|----|-----------------------|-----|-------|-----------------------|-------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | |
| 15.07 | | Soya-bean oil and its fractions, whether or not refined, but not chemically modified. | | | | | | | | | | | | | | | | | | |
| | 1507.10.00 | - Crude oil, whether or not degummed | kg | S | | | | | | Free | | | | | 15% or Rs.33/= per kg | 8% | 10.0% | 15% or Rs.33/= per kg | * | |
| | 1507.90.00 | - Other | kg | S | | | | | | Free | | | | | 15% or Rs.36/= per kg | 8% | 10.0% | 15% or Rs.36/= per kg | * | |
| 15.08 | | Ground-nut oil and its fractions, whether or not refined, but not chemically modified. | | | | | | | | | | | | | | | | | | |
| | 1508.10.00 | - Crude oil | kg | S | | | | | | Free | | | | | 15% or Rs.33/= per kg | 8% | 10.0% | 15% or Rs.48/= per kg | | |
| | 1508.90.00 | - Other | kg | S | | | | | | Free | | | | | 15% or Rs.40/= per kg | 8% | 10.0% | 15% or Rs.55/= per kg | | |
| 15.09 | | Olive oil and its fractions, whether or not refined, but not chemically modified. | | | | | | | | | | | | | | | | | | |
| | 1509.10.00 | - Virgin | kg | | | | | | | Free | | | | | 15% or Rs.40/= per kg | 8% | 10.0% | 15% or Rs.55/= per kg | | |
| | 1509.90.00 | - Other | kg | | | | | | | Free | | | | | 15% or Rs.40/= per kg | 8% | 10.0% | 15% or Rs.55/= per kg | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|------------|-----|---|------|--------------|-------------------|----|----|----|------|----|----|----|-----------------------|-----|-------|-----------------------|-------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | |
| 15.10 | | | 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. | | | | | | | | | | | | | | | | |
| | 1510.00.00 | | | kg | | | | | | Free | | | | 15% or Rs.40/= per kg | 8% | 10.0% | 15% or Rs.55/= per kg | | |
| 15.11 | | | Palm oil and its fractions, whether or not refined, but not chemically modified (+). | | | | | | | | | | | | | | | | |
| | 1511.10.00 | - | Crude oil | kg | B/S | | | | | Free | | | | 15% or Rs.33/= per kg | 8% | 10.0% | 15% or Rs.33/= per kg | * | |
| | 1511.90.00 | - | Other : | | | | | | | | | | | | | | | | |
| | 1511.90.10 | --- | Serial fractions at room temperature (palm stearin) | kg | L | | | | | | | | | 15% or Rs.33/= per kg | 8% | 10.0% | 15% or Rs.33/= per kg | * | |
| | 1511.90.20 | --- | Palm oil imported in packing of 210 l and below | kg | B/S | | | | | | | | | 15% or Rs.36/= per kg | 8% | 10.0% | 15% or Rs.36/= per kg | * | |
| | 1511.90.30 | --- | Crude palm olein | kg | L | | | | | | | | | 15% or Rs.33/= per kg | 8% | 10.0% | 15% or Rs.33/= per kg | * | |
| | 1511.90.90 | --- | Other | kg | B/S | | | | | | | | | 15% or Rs.36/= per kg | 8% | 10.0% | 15% or Rs.36/= per kg | * | |
| | | | Refined bleached and deodorized (RBD) palm olein | kg | L/S | | | | | | | | | | | | | | |
| 15.12 | | | Sunflower seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified (+). | | | | | | | | | | | | | | | | |

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|--------------|------------|------|--|------|--------------|-------------------|----|----|----|----|------|----|----|-------------|-----------------------------|-----|-------|-----------------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | |
| | | - | Sunflower-seed or safflower oil and fractions thereof : | | | | | | | | | | | | | | | | |
| | 1512.11.00 | -- | Crude oil | kg | S | | | | | | Free | | | | 15% or Rs.33/= per kg | 8% | 10.0% | 15% or Rs.33/= per kg | * |
| | 1512.19.00 | -- | Other | kg | S | | | | | | Free | | | | 15% or Rs.36/= per kg | 8% | 10.0% | 15% or Rs.36/= per kg | * |
| | | - | Cotton-seed oil and its fractions : | | | | | | | | | | | | | | | | |
| | 1512.21.00 | -- | Crude oil, whether or not gossypol has been removed | kg | | | | | | | Free | | | | 15% or Rs.33/= per kg | 8% | 10.0% | 15% or Rs.33/= per kg | |
| | 1512.29.00 | -- | Other | kg | | | | | | | Free | | | | 15% or Rs.40/= per kg | 8% | 10.0% | 15% or Rs.40/= per kg | |
| 15.13 | | | 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 : | | | | | | | | | | | | | | | | |
| | | --- | In bulk : | | | | | | | | | | | | | | | | |
| | 1513.11.11 | ---- | Virgin coconut oil | kg | S | | | | | | | | | | 15% or Rs.36/= per kg | 8% | 10.0% | 15% or Rs.36/= per kg | * |
| | 1513.11.19 | ---- | Other | kg | S | | | | | | | | | | 15% or Rs.36/= per kg | 8% | 10.0% | 15% or Rs.36/= per kg | * |
| | | --- | Other : | | | | | | | | | | | | | | | | |
| | 1513.11.21 | ---- | Virgin coconut oil | kg | S | | | | | | | | | | 15% or Rs.36/= per kg | 8% | 10.0% | 15% or Rs.36/= per kg | * |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L | |
|--------------|------------|------|---|------|--------------|-------------------|----|----|----|----|------|----------------------------|----------------------------|-----------------------------|-----------------------------|-------|-----------------------------|-----------------------------|-------------|----|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | SD |
| | 1513.11.29 | ---- | Other | kg | S | | | | | | | | | | 15% or Rs.36/= per kg | 8% | 10.0% | 15% or Rs.36/= per kg | | * |
| | 1513.19.00 | -- | Other : | | | | | | | | | | | | | | | | | |
| | 1513.19.10 | --- | In bulk | kg | S | | | | | | | | | | 15% or Rs.36/= per kg | 8% | 10.0% | 15% or Rs.36/= per kg | | * |
| | 1513.19.90 | --- | Other | kg | S | | | | | | | | | | 15% or Rs.36/= per kg | 8% | 10.0% | 15% or Rs.36/= per kg | | * |
| | | - | Palm kernel or babassu oil and fractions thereof : | | | | | | | | | | | | | | | | | |
| | 1513.21.00 | -- | Crude oil | kg | TS/S | | | | | | Free | | | | 15% or Rs.43/= per kg | 8% | 10.0% | 15% or Rs.43/= per kg | | * |
| | 1513.29.00 | -- | Other | kg | TS/S | | | | | | Free | | | | 15% or Rs.45/= per kg | 8% | 10.0% | 15% or Rs.45/= per kg | | * |
| 15.14 | | | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified (+). | | | | | | | | | | | | | | | | | |
| | | - | Low erucic acid rape or colza oil and its fractions : | | | | | | | | | | | | | | | | | |
| | 1514.11.00 | -- | Crude oil | kg | | | | | | | Free | | | | 15% or Rs.37/= per kg | 8% | 10.0% | 15% or Rs.52/= per kg | | |
| | 1514.19.00 | -- | Other | kg | | | | | | | Free | | | | 15% or Rs.40/= per kg | 8% | 10.0% | 15% or Rs.55/= per kg | | |
| | | - | Other : | | | | | | | | | | | | | | | | | |
| | 1514.91.00 | -- | Crude oil | kg | | | | | | | Free | 5% or Rs.13/= per kg | 5% or Rs.13/= per kg | 15% or Rs.37/= per kg | 8% | 10.0% | 15% or Rs.52/= per kg | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L | |
|--------------|------------|-----|---|------|--------------|-------------------|----|----|----|------|------|----|----------------------------|----------------------------|-----------------------------|-----|-------|-----------------------------|-------------|----|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | SD |
| | 1514.99.00 | -- | Other | kg | | | | | | | Free | | 5% or Rs.14/= per kg | 5% or Rs.14/= per kg | 15% or Rs.40/= per kg | 8% | 10.0% | 15% or Rs.55/= per kg | | |
| 15.15 | | | 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 | | | | | | Free | Free | | 5% or Rs.21/= per kg | 5% or Rs.21/= per kg | 10% or Rs.41/= per kg | 8% | 10.0% | 5% or Rs.30/= per kg | | |
| | 1515.19.00 | -- | Other | kg | | | | | | Free | Free | | 5% or Rs.22/= per kg | 5% or Rs.22/= per kg | 10% or Rs.44/= per kg | 8% | 10.0% | 5% or Rs.32/= per kg | | |
| | | - | Maize (corn) oil and its fractions : | | | | | | | | | | | | | | | | | |
| | 1515.21.00 | -- | Crude oil | kg | S | | | | | | Free | | | | 15% or Rs.37/= per kg | 8% | 10.0% | 15% or Rs.52/= per kg | | |
| | 1515.29.00 | -- | Other | kg | S | | | | | | Free | | | | 15% or Rs.40/= per kg | 8% | 10.0% | 15% or Rs.55/= per kg | | |
| | 1515.30.00 | - | Castor oil and its fractions | kg | | | | | | Free | Free | | 5% | 5% | 15% | 8% | 10.0% | 15% or Rs.55/= per kg | | |
| | 1515.50.00 | - | Sesame oil and its fractions | kg | S | | | | | | Free | | | | 15% | 8% | 10.0% | Rs.40/= per kg | | |
| | 1515.90.00 | - | Other : | | | | | | | | | | | | | | | | | |
| | 1515.90.10 | --- | Tung oil and its fractions | kg | | | | | | Free | Free | | 5% | 4.5% | 10% | 8% | 10.0% | | | |
| | 1515.90.90 | --- | Other | kg | | | | | | | Free | | | | 15% | 8% | 10.0% | Rs.40/= per kg | | |

| HS Hdg | HS Code | | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|--------------|------------|-----|---|------|--------------|-------------------|----|----|----|----|------|----|----|-------------------------------|-----|-------|------------------------------|-------------------|-------------|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | |
| 15.16 | | | 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 | | | | | | | Free | | | 15% | 8% | 10.0% | | | |
| | 1516.20.00 | - | Vegetable fats and oils and their fractions | kg | | | | | | | Free | | | 10% or Rs.44/= per kg | 8% | 10.0% | 5% or Rs.72/= per kg | * | |
| 15.17 | | | 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 (+). | | | | | | | | | | | | | | | | |
| | 1517.10.00 | - | Margarine, excluding liquid margarine : | | | | | | | | | | | | | | | | |
| | 1517.10.20 | --- | Coconut Butter | kg | S | | | | | | | | | 15% or Rs.36/= per kg | 8% | 10.0% | 15% or Rs.111/= per kg | | |
| | 1517.10.30 | --- | Other , With a fat content 80% or more | kg | S | | | | | | | | | 15% or Rs.120/ = per kg | 8% | 10.0% | 15% or Rs.120/= per kg | * | |
| | 1517.10.90 | --- | Other | kg | S | | | | | | | | | 15% or Rs.75/= per kg | 8% | 10.0% | 15% or Rs.75/= per kg | * | |
| | 1517.90.00 | - | Other | kg | | | | | | | | | | 10% or Rs.44/= per kg | 8% | 10.0% | 5% or Rs.97/= per kg | * | |

| HS Hdg | HS Code | Description | Unit | ICL/ SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | Cess | Excise (S.P.L) | S C L |
|---------|------------|--|------|--------------|-------------------|----|----|------|------|------|----|-------|----|-------------|-----|-------|-------|-------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | |
| 15.18 | 1518.00.00 | 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. | kg | | | | | | | Free | | | | | 15% | 8% | 10.0% | | |
| [15.19] | | | | | | | | | | | | | | | | | | | |
| 15.20 | 1520.00.00 | Glycerol, crude; glycerol waters and glycerol lyes : | | | | | | | | | | | | | | | | | |
| | 1520.00.10 | --- Glycerol, crude; glycerol lyes | kg | | 7.5% | | 9% | | Free | | 5% | 4.5% | | 15% | 8% | 10.0% | | | |
| | 1520.00.20 | --- Glycerol waters | kg | | 7.5% | | | | Free | | 5% | 4.5% | | 15% | 8% | 10.0% | | | |
| 15.21 | | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, wheather or not refined or coloured. | | | | | | | | | | | | | | | | | |
| | 1521.10.00 | - Vegetable waxes | kg | | | | | Free | Free | | 5% | 4.5% | | 10% | 8% | 10.0% | | | |
| | 1521.90.00 | - Other | kg | | | | | Free | Free | | 5% | 4.5% | | 10% | 8% | 10.0% | | | |
| 15.22 | 1522.00.00 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes. | kg | L | | | | | Free | | | 4.50% | | 15% | 8% | 10.0% | | | |