

## 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		<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>																		
	1501.10.00	-	Lard	kg							Free			5%		30%	8%	10.0%			
	1501.20.00	-	Other pig fat	kg							Free			5%		30%	8%	10.0%			
	1501.90.00	-	Other	kg							Free			5%		30%	8%	10.0%			
15.02			<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03 :</b>																		

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				
	1502.10.00	-	Tallow	kg	L											15%	8%	Ex	
	1502.90.00	-	Other	kg	L											30%	8%	10.0%	
<b>15.03</b>	1503.00.00		<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>	kg	L						Free					30%	8%	10.0%	
<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>																
	1504.10.00	-	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					15%	8%	10.0%	
	1504.30.20	---	Sperm oil	kg							Free					15%	8%	10.0%	
	1504.30.90	---	Other	kg							Free					15%	8%	10.0%	
<b>15.05</b>	1505.00.00		<b>Wool grease and fatty substances derived therefrom (including lanolin) (+).</b>																
	1505.00.10	---	Lanolin	kg							Free			4.5%		15%	8%	10.0%	
	1505.00.90	---	Other	kg							Free			5%		30%	8%	10.0%	
<b>15.06</b>	1506.00.00		<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>	kg							Free					30%	8%	10.0%	

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					
<b>15.07</b>			<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>																	
	1507.10.00	-	Crude oil, whether or not degummed	kg	S						Free					30% or Rs.66/= per kg	8%	10.0%		*
	1507.90.00	-	Other	kg	S						Free					30% or Rs.72/= per kg	8%	10.0%		*
<b>15.08</b>			<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>																	
	1508.10.00	-	Crude oil	kg	S						Free					30% or Rs.66/= per kg	8%	10.0%	Rs.15/= per kg	
	1508.90.00	-	Other	kg	S						Free					30% or Rs.80/= per kg	8%	10.0%	Rs.15/= per kg	
<b>15.09</b>			<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>																	
	1509.10.00	-	Virgin	kg							Free					30% or Rs.80/= per kg	8%	10.0%	Rs.15/= per kg	
	1509.90.00	-	Other	kg							Free					30% or Rs.80/= per kg	8%	10.0%	Rs.15/= 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	SG					
<b>15.10</b>																				
	1510.00.00		<b>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.</b>	kg							Free					30% or Rs.80/= per kg	8%	10.0%	Rs.15/= per kg	
<b>15.11</b>																				
			<b>Palm oil and its fractions, whether or not refined, but not chemically modified (+).</b>																	
	1511.10.00	-	Crude oil	kg	S						Free					30% or Rs.66/= per kg	8%	10.0%		*
	1511.90.00	-	Other :																	
	1511.90.10	---	Serial fractions at room temperature (palm stearin)	kg	S											30% or Rs.66/= per kg	8%	10.0%		*
	1511.90.20	---	Palm oil imported in packing of 210 l and below	kg	S											30% or Rs.72/= per kg	8%	10.0%		*
	1511.90.30	---	Crude palm olein	kg	S											30% or Rs.66/= per kg	8%	10.0%		*
	1511.90.90	---	Other	kg	S											30% or Rs.72/= per kg	8%	10.0%		*
<b>15.12</b>																				
			<b>Sunflower seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified (+).</b>																	

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						
		-	Sunflower-seed or safflower oil and fractions thereof :																		
	1512.11.00	--	Crude oil	kg	S						Free					30% or Rs.66/= per kg	8%	10.0%			*
	1512.19.00	--	Other	kg	S						Free					30% or Rs.72/= per kg	8%	10.0%			*
		-	Cotton-seed oil and its fractions :																		
	1512.21.00	--	Crude oil, whether or not gossypol has been removed	kg							Free					30% or Rs.66/= per kg	8%	10.0%	Rs.10/= per kg		
	1512.29.00	--	Other	kg							Free					30% or Rs.80/= per kg	8%	10.0%	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 :																		
	1513.11.00	--	Crude oil :																		
		---	In bulk :																		
	1513.11.11	----	Virgin coconut oil	kg	S											30% or Rs.72/= per kg	8%	10.0%			*
	1513.11.19	----	Other	kg	S											30% or Rs.72/= per kg	8%	10.0%			*
		---	Other :																		
	1513.11.21	----	Virgin coconut oil	kg	S											30% or Rs.72/= per kg	8%	10.0%			*

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						AP	AD	BN	GT	IN	PK	SA	SF	SD						
	1513.11.29	----	Other	kg	S										30% or Rs.72/= per kg	8%	10.0%			*
	1513.19.00	--	Other :																	
	1513.19.10	---	In bulk	kg	S										30% or Rs.72/= per kg	8%	10.0%			*
	1513.19.90	---	Other	kg	S										30% or Rs.72/= per kg	8%	10.0%			*
		-	Palm kernel or babassu oil and fractions thereof :																	
	1513.21.00	--	Crude oil	kg	S						Free				30% or Rs.85/= per kg	8%	10.0%			*
	1513.29.00	--	Other	kg	S						Free				30% or Rs.90/= per kg	8%	10.0%			*
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				30% or Rs.73/= per kg	8%	10.0%	Rs.15/= per kg		
	1514.19.00	--	Other	kg							Free				30% or Rs.80/= per kg	8%	10.0%	Rs.15/= per kg		
		-	Other :																	
	1514.91.00	--	Crude oil	kg							Free		5% or Rs.13/= per kg	5% or Rs.13/= per kg	30% or Rs.73/= per kg	8%	10.0%	Rs.15/= per kg		

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
	1514.99.00	--	Other	kg							Free		5% or Rs.14/= per kg	5% or Rs.14/= per kg		30% or Rs.80/= per kg	8%	10.0%	Rs.15/= per kg	
<b>15.15</b>			<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 :																	
	1515.11.00	--	Crude oil	kg						Free	Free		5% or Rs.21/= per kg	5% or Rs.21/= per kg		15% or Rs.61/= per kg	8%	10.0%	Rs.10/= per kg	
	1515.19.00	--	Other	kg						Free	Free		5% or Rs.22/= per kg	5% or Rs.22/= per kg		15% or Rs.66/= per kg	8%	10.0%	Rs.10/= per kg	
		-	Maize (corn) oil and its fractions :																	
	1515.21.00	--	Crude oil	kg	S						Free					30% or Rs.73/= per kg	8%	10.0%	Rs.15/= per kg	
	1515.29.00	--	Other	kg	S						Free					30% or Rs.80/= per kg	8%	10.0%	Rs.15/= per kg	
	1515.30.00	-	Castor oil and its fractions	kg						Free	Free		5%	5%		30%	8%	10.0%	Rs.15/= per kg	
	1515.50.00	-	Sesame oil and its fractions	kg	S						Free					30%	8%	10.0%	Rs.15/= per kg	
	1515.90.00	-	Other :																	
	1515.90.10	---	Tung oil and its fractions	kg						Free	Free		5%	4.5%		15%	8%	10.0%		
	1515.90.90	---	Other	kg							Free					30%	8%	10.0%	Rs.15/= per kg	

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
<b>15.16</b>			<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>																	
	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					15% or Rs.66/= per kg	8%	10.0%	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>																	
	1517.10.00	-	Margarine, excluding liquid margarine ;																	
	1517.10.20	---	Coconut Butter	kg	S											30% or Rs.72/= per kg	8%	10.0%	Rs.75/= per kg	
	1517.10.30	---	Other , With a fat content 80% or more	kg	S											30% or Rs.240/ = per kg	8%	10.0%		*
	1517.10.90	---	Other	kg	S											30% or Rs.150/ = per kg	8%	10.0%		*
	1517.90.00	-	Other	kg												15% or Rs.66/= per kg	8%	10.0%	Rs.75/= per kg	



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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG					
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%		15%	8%	10.0%		
	1521.90.00	-	Other	kg						Free	Free		5%	4.5%		15%	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%		