

## Section III

# 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 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.

#### Explanatory remarks to Chapter 15

1. Importation and clearance shall be subject to the observance of Article 16 of the Law on Foodstuffs and Beverages adopted in the year 1967 (1346).
2. The importation of products of subheading 15010000 is prohibited. (\*)
3. All kinds of palm oil and crude soya bean and sunflower oils which are imported by the Government for the rationing scheme within the amounts approved by the Economic Council, are subject to an ad valorem ID of 4%.

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>1501 00 00</b>	<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03</b>	4	Kg	*
<b>1502</b>	<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>			
1502 00 10	--- Tallow oil used in the soap-making industry	4		
1502 00 90	--- Other	15		
<b>1503 00 00</b>	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>	10	Kg	
<b>1504</b>	<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</b>			
1504 10 00	- Fish - Liver oils and their fractions	4	Kg	
1504 20 00	- Fats and oils and their fractions, of fish, other than liver oils	4	Kg	
1504 30 00	- Fats and oils and their fractions, of marine mammals	4	Kg	
<b>1505</b>	<b>Wool grease and fatty substances derived therefrom (including lanolin)</b>			
1505 00 10	--- Lanoline used in the soap-making industry	4	Kg	
1505 00 90	--- Other	10	Kg	
<b>1506 00 00</b>	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>	10	Kg	
<b>1507</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	4	Kg	
1507 90 00	- Other	20	Kg	
<b>1508</b>	<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>			
1508 10 00	- Crude oil	30	Kg	
1508 90 00	- Other	40	Kg	
<b>1509</b>	<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>			
1509 10 00	- Virgin	50	Kg	
1509 90 00	- Other	80	Kg	
<b>1510 00 00</b>	<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>	65	Kg	
<b>1511</b>	<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>			
1511 10 00	- Crude oil	4	Kg	
1511 90	- Other:			
1511 90 10	--- R.B.D. (palm oil) in containers of 200 liter and more	4		
1511 90 20	--- R.B.D. (palm oil) in containers of 200 liter and more	4		
1511 90 30	--- R.B.D. super palm olein in containers of 200 liter and more	4		
1511 90 90	--- Other	20		
<b>1512</b>	<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>			
	- Sunflower-seed or safflower oil and fractions thereof:			
1512 11 00	-- Crude oil	4	Kg	
1512 19 00	- Other:			
	- Cotton-seed oil and its fractions:			
1512 21 00	- Crude oil, whether or not gossypol has been removed	15	Kg	
1512 29 00	-- Other	55	Kg	
<b>1513</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	4	Kg	

Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
1513 19	-- Other:			
1513 19 10	--- In retail packings	45		
1513 19 90	--- Other	4		
	- Palm kernel or babassu oil and fractions thereof:			
1513 21 00	-- Crude oil	15	Kg	
1513 29	-- Other:			
1513 29 10	--- R.B.D. (refined, bleached, deodorized)	15		
1513 29 20	--- R.B.D. (stearine kernel palm)	4		
1513 29 90	--- Other:			
1513 29 91	--- Refined, bleached, deodorized stearine	4		
1513 29 99	--- Other	45		
<b>1514</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 00	-- Crude oil	4	Kg	
1514 19 00	-- Other	20	Kg	
	- Other:			
1514 91 00	-- Crude oil	4	Kg	
1514 99 00	-- Other	20	Kg	
<b>1515</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	15	Kg	
1515 19 00	-- Other	15	Kg	
	- Maize (corn) oil and its fractions:			
1515 21 00	-- Crude oil	4	Kg	
1515 29 00	-- Other	20	Kg	
1515 30 00	- Castor oil and its fractions	15	Kg	
1515 50 00	- Sesame oil and its fractions	15	Kg	
1515 90 00	- Other	15	Kg	
1515 90 10	--- Tung oil and its fractions	4		
1515 90 90	--- Other	15		
<b>1516</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	45	Kg	
1516 20	- Vegetable fats and oils and their fractions:			
1516 20 10	--- Oil substitute of C.B.S.	10		
1516 20 20	--- Oil of CBE	10	Kg	
1516 20 90	--- Other	45		
<b>1517</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	55	Kg	
1517 90	- Other			
1517 90 10	--- Imitation lard	4		
1517 90 90	--- Other	10		
<b>1518 00 00</b>	<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>	15	Kg	
<b>[1519]</b>				

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Heading, Subheading No.	Description	Import Duties (%)	SUQ	Remarks
<b>1520 00 00</b> <b>1521</b> 1521 10 1521 10 10 1521 10 90 1521 90 1521 90 10 1521 90 20 1521 90 90	<b>Glycerol, crude; glycerol waters and glycerol lyes.</b> <b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b> - Vegetable waxes --- Natural waxes based on carno bee waxes --- Other - Other --- Honey beeswax --- Insect waxes (shellal) --- Other	4           4 15      10 4 45	Kg           Kg           Kg	
<b>1522 00 00</b>	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>	15	Kg	