

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.

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-------------|----|---|---------------|------------|--|
| 1501.00.00 | | Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03. | | Free | UST, CCCT, LDCT, GPT, MT, CT: Free |
| | 10 | ----Lard..... | KGM | | |
| | 20 | ----Pig fat, other than lard..... | KGM | | |
| | 30 | ----Poultry fat..... | KGM | | |
| 1502.00.00 | | Fats of bovine animals, sheep or goats, other than those of heading 15.03. | | 2.5% | UST, CCCT, LDCT, GPT, MT, CT: Free |
| | | ----Tallow: | | | |
| | 11 | ----Inedible..... | KGM | | |
| | 12 | ----Edible..... | KGM | | |
| | 90 | ----Other..... | KGM | | |
| 1503.00.00 | 00 | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared | KGM | 7.5% | UST, CCCT, LDCT, GPT, MT, CT: Free |
| 15.04 | | 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 | | --For use in the manufacture of medicaments | | Free | UST, CCCT, LDCT, GPT, MT, MUST, CT: Free |
| | 10 | ----Of cod..... | KGM | | |
| | 90 | ----Other..... | KGM | | |
| 1504.10.90 | | --Other | | 5% | UST, CCCT, LDCT, MT, MUST, CT: Free GPT: 5% |
| | 10 | ----Of cod..... | KGM | | |
| | 90 | ----Other..... | KGM | | |
| 1504.20 | | -Fats and oils and their fractions, of fish, other than liver oils | | | |
| 1504.20.10 | 00 | --Rough, for use in the manufacture of soaps or oils | KGM | Free | UST, CCCT, LDCT, GPT, MT, MUST, CT: Free |
| 1504.20.90 | 00 | --Other | KGM | 4.5% | UST, CCCT, LDCT, GPT, MT, MUST, CT: Free |
| 1504.30.00 | 00 | -Fats and oils and their fractions, of marine mammals | KGM | 6.5% | UST, CCCT, LDCT, GPT, MT, MUST, CT: Free |
| 1505.00.00 | | Wool grease and fatty substances derived therefrom (including lanolin). | | Free | UST, CCCT, LDCT, GPT, MT, CT: Free |
| | 10 | ----Wool grease, crude..... | KGM | | |
| | | ----Other: | | | |
| | 91 | ----Lanolin..... | KGM | | |
| | 99 | ----Other..... | KGM | | |
| 1506.00.00 | | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. | | 7% | UST, CCCT, LDCT, GPT, MT, CT: Free |
| | 10 | ----Animal fats and their fractions..... | KGM | | |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-------------------|----|---|---------------|------------|--|
| | | 20 - - - - <i>Animal oils and their fractions.....</i> | KGM | | |
| 15.07 | | Soya-bean oil and its fractions, whether or not refined, but not chemically modified. | | | |
| 1507.10.00 | 00 | -Crude oil, whether or not degummed | KGM | 4.5% | UST, CCCT, LDCT, MT, CT: Free |
| 1507.90 | | -Other | | | |
| 1507.90.10 | 00 | -- <i>For use in the manufacture of paints and varnishes</i> | KGM | Free | UST, CCCT, LDCT, GPT, MT, CT: Free |
| 1507.90.90 | 00 | -- <i>-Other</i> | KGM | 9.5% | UST, CCCT, LDCT, MT, CT: Free |
| 15.08 | | Ground-nut oil and its fractions, whether or not refined, but not chemically modified. | | | |
| 1508.10.00 | 00 | -Crude oil | KGM | 4.5% | UST, CCCT, LDCT, GPT, MT, CT: Free |
| 1508.90.00 | 00 | -Other | KGM | 9.5% | UST, CCCT, LDCT, MT, CT: Free GPT: 5% |
| 15.09 | | Olive oil and its fractions, whether or not refined, but not chemically modified. | | | |
| 1509.10.00 | | -Virgin | | Free | UST, CCCT, LDCT, GPT, MT, CT: Free |
| | 10 | <i>-In container sizes of less than 18 kg</i> | KGM | | |
| | 20 | <i>-In container sizes of 18 kg or more</i> | KGM | | |
| 1509.90.00 | | -Other | | Free | UST, CCCT, LDCT, GPT, MT, CT: Free |
| | 10 | <i>-In container sizes of less than 18 kg</i> | KGM | | |
| | 20 | <i>-In container sizes of 18 kg or more</i> | KGM | | |
| 1510.00.00 | 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. | KGM | Free | UST, CCCT, LDCT, GPT, MT, CT: Free |
| 15.11 | | Palm oil and its fractions, whether or not refined, but not chemically modified. | | | |
| 1511.10.00 | 00 | -Crude oil | KGM | 6% | UST, CCCT, LDCT, GPT, MT, CT: Free |
| 1511.90 | | -Other | | | |
| 1511.90.10 | 00 | -- <i>Palm oil mid-fractions for use in the manufacture of cocoa butter equivalents</i> | KGM | Free | UST, CCCT, LDCT, GPT, MT, CT: Free |
| 1511.90.20 | 00 | -- <i>Palm oil and its fractions for use in the manufacture of margarine and shortening</i> | KGM | Free | UST, CCCT, LDCT, GPT, MT, CIAT, CT: Free |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-------------------|----|---|---------------|------------|---|
| 1511.90.90 | 00 | --Other | KGM | 11% | UST, CCCT, LDCT, MT, CT: Free GPT: 10% |
| 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: | | | |
| 1512.11.00 | | --Crude oil | | 4.5% | UST, CCCT, LDCT, MT, CT: Free |
| | 10 | ----Sunflower-seed oil..... | KGM | | |
| | 20 | ----Safflower oil..... | KGM | | |
| 1512.19 | | --Other | | | |
| 1512.19.10 | 00 | --Sunflower-seed oil and fractions thereof | KGM | 9.5% | UST, CCCT, LDCT, MT, CT: Free |
| 1512.19.20 | 00 | --Safflower oil and fractions thereof | KGM | 11% | UST, CCCT, LDCT, MT, CT: Free NZT: 6% AUT: 6% |
| | | -Cotton-seed oil and its fractions: | | | |
| 1512.21.00 | 00 | --Crude oil, whether or not gossypol has been removed | KGM | 4.5% | UST, CCCT, LDCT, GPT, MT, CT: Free |
| 1512.29.00 | 00 | --Other | KGM | 9.5% | UST, CCCT, LDCT, MT, CT: Free NZT: 7% AUT: 7% GPT: 5% |
| 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 | 00 | --Crude oil | KGM | 6% | UST, CCCT, LDCT, GPT, MT, CT: Free |
| 1513.19.00 | 00 | --Other | KGM | 11% | UST, CCCT, LDCT, GPT, MT, CT: Free |
| | | -Palm kernel or babassu oil and fractions thereof: | | | |
| 1513.21.00 | 00 | --Crude oil | KGM | 6% | UST, CCCT, LDCT, GPT, MT, CT: Free |
| 1513.29 | | --Other | | | |
| 1513.29.10 | 00 | --Palm kernel oil and its fractions for use in the manufacture of margarine and shortening | KGM | Free | UST, CCCT, LDCT, GPT, MT, CIAT, CT: Free |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|---------------|----|---|---------------|------------|---|
| 1513.29.90 00 | | --Other | KGM | 11% | UST, CCCT, LDCT, MT, CT: Free GPT: 10% |
| 15.14 | | Rape (canola), 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 00 | | --Crude oil | KGM | 6% | UST, CCCT, LDCT, MT, CT: Free |
| 1514.19.00 00 | | --Other | KGM | 11% | UST, CCCT, LDCT, MT, CT: Free |
| | | -Other: | | | |
| 1514.91.00 00 | | --Crude oil | KGM | 6% | UST, CCCT, LDCT, MT, CT: Free |
| 1514.99.00 00 | | --Other | KGM | 11% | UST, CCCT, LDCT, MT, CT: Free |
| 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 00 | | --Crude oil | KGM | 4.5% | UST, CCCT, LDCT, MT, CT: Free |
| 1515.19.00 00 | | --Other | KGM | 8% | UST, CCCT, LDCT, MT, CT: Free |
| | | -Maize (corn) oil and its fractions: | | | |
| 1515.21.00 00 | | --Crude oil | KGM | 4.5% | UST, CCCT, LDCT, MT, CT: Free |
| 1515.29.00 00 | | --Other | KGM | 9.5% | UST, CCCT, LDCT, MT, CT: Free |
| 1515.30.00 | | -Castor oil and its fractions | | Free | UST, CCCT, LDCT, GPT, MT, CT: Free |
| | | 10 ---- -Crude oil | KGM | | |
| | | 90 ---- -Other | KGM | | |
| 1515.40.00 | | -Tung oil and its fractions | | Free | UST, CCCT, LDCT, GPT, MT, CT: Free |
| | | 10 ---- -Crude oil | KGM | | |
| | | 90 ---- -Other | KGM | | |
| 1515.50 | | -Sesame oil and its fractions | | | |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-------------------|----|--|---------------|------------|--|
| 1515.50.10 | 00 | -- -Crude oil | KGM | 6% | UST, CCCT, LDCT, MT, CT: Free |
| 1515.50.90 | 00 | -- -Other | KGM | 11% | UST, CCCT, LDCT, MT, CT: Free NZT: 6% AUT: 6% |
| 1515.90 | | -Other | | | |
| 1515.90.10 | 00 | -- -Illipe butter, shea butter, jojoba oil, oiticica oil, cashew nut shell oil and their fractions | KGM | Free | UST, CCCT, LDCT, GPT, MT, CT: Free |
| | | -- -Other: | | | |
| 1515.90.91 | | --- -Crude | | 6% | UST, CCCT, LDCT, MT: Free CT: 6% |
| | 10 | ---- -Wheat germ oil | KGM | | |
| | 20 | ---- -Hemp oil | KGM | | |
| | 90 | ---- -Other | KGM | | |
| 1515.90.99 | | --- -Other | | 11% | UST, CCCT, LDCT, MT: Free NZT: 6% AUT: 6% CT: 11% |
| | 10 | ---- -Wheat germ oil | KGM | | |
| | 20 | ---- -Evening primrose oil | KGM | | |
| | 30 | ---- -Hemp oil | KGM | | |
| | 90 | ---- -Other | KGM | | |
| 15.16 | | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared. | | | |
| 1516.10.00 | 00 | -Animal fats and oils and their fractions | KGM | 11% | UST, CCCT, LDCT, GPT, MT, CT: Free |
| 1516.20 | | -Vegetable fats and oils and their fractions | | | |
| 1516.20.10 | 00 | -- -Hydrogenated castor oil | KGM | Free | UST, CCCT, LDCT, GPT, MT, MUST, CT: Free |
| 1516.20.20 | 00 | -- -Palm oil and palm kernel oil, and their fractions, and blends thereof, for use in the manufacture of margarine and shortening | KGM | Free | UST, CCCT, LDCT, GPT, MT, CIAT, CT: Free |
| 1516.20.90 | | -- -Other | | 11% | UST, CCCT, LDCT, GPT, MT, CT: Free |
| | 10 | ---- -Soya-bean oil and its fractions | KGM | | |
| | 20 | ---- -Linseed oil and its fractions | KGM | | |
| | 30 | ---- -Rape (canola) or colza oil and their fractions | KGM | | |
| | | ---- -Other oils and their fractions: | | | |
| | 41 | ----- -Partly or wholly hydrogenated | KGM | | |
| | 42 | ----- -Partly or wholly inter-esterified, re-esterified or elaidinized | KGM | | |
| | 50 | ----- -Fats and their fractions | KGM | | |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|---------------|-----|---|---------------|----------------------------------|---|
| 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 | | -Margarine, excluding liquid margarine | | | |
| 1517.10.10 00 | -- | -Within access commitment | KGM | 7.5% | UST, CCCT, LDCT, GPT, MT, CT: Free |
| 1517.10.20 00 | -- | -Over access commitment | KGM | 82.28¢/kg | MT, CT: Free |
| 1517.90 | | -Other | | | |
| 1517.90.10 00 | -- | -Imitation lard | KGM | Free | UST, CCCT, LDCT, GPT, MT, CT: Free |
| | -- | -Substitutes for butter: | | | |
| 1517.90.21 00 | --- | -Within access commitment | KGM | 7.5% | UST, CCCT, LDCT, MT, CT: Free |
| 1517.90.22 00 | --- | -Over access commitment | KGM | 218% but not less than \$2.47/kg | MT, CT: Free |
| | -- | -Other: | | | |
| 1517.90.91 00 | --- | -Shortening | KGM | 11% | UST, CCCT, LDCT, GPT, MT, CT: Free |
| 1517.90.99 00 | --- | -Other | KGM | 11% | UST, CCCT, LDCT, MT, CT: Free NZT: 6% AUT: 6% |
| 1518.00 | | Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized 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. | | | |
| 1518.00.10 00 | -- | -Boiled linseed oil | KGM | 4.5% | UST, CCCT, LDCT, MT, CT: Free |
| 1518.00.90 | -- | -Other | | 8% | UST, CCCT, LDCT, GPT, MT, CT: Free |
| | 10 | ---- -Linseed oil and its fractions | KGM | | |
| | 20 | ---- -Soya-bean oil and its fractions | KGM | | |
| | 30 | ---- -Castor oil, dehydrated | KGM | | |
| | 40 | ---- -Other oils and their fractions..... | KGM | | |
| | 90 | ---- -Other | KGM | | |
| 1520.00.00 00 | | Glycerol, crude; glycerol waters and glycerol lyes. | KGM | Free | UST, CCCT, LDCT, GPT, MT, CT: Free |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-------------|--|--|---------------|------------|------------------------------------|
| 15.21 | | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured. | | | |
| 1521.10.00 | | -Vegetable waxes | | Free | UST, CCCT, LDCT, GPT, MT, CT: Free |
| 10 | ---- <i>-Carnauba</i> | KGM | | | |
| 20 | ---- <i>-Sugar cane and ouricury</i> | KGM | | | |
| 30 | ---- <i>-Candelilla</i> | KGM | | | |
| 90 | ---- <i>-Other</i> | KGM | | | |
| 1521.90.00 | | -Other | | Free | UST, CCCT, LDCT, GPT, MT, CT: Free |
| 10 | ---- <i>-Beeswax.....</i> | KGM | | | |
| 90 | ---- <i>-Other</i> | KGM | | | |
| 1522.00.00 | 00 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes. | KGM | Free | UST, CCCT, LDCT, GPT, MT, CT: Free |