

**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		<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
	10	----Lard.....	KGM		
	20	----Pig fat, other than lard.....	KGM		
	30	----Poultry fat.....	KGM		
1502.00.00		<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>		2.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
		----Tallow:			
	11	----Inedible.....	KGM		
	12	----Edible.....	KGM		
	90	----Other.....	KGM		
1503.00.00	00	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared</b>	KGM	7.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
15.04		<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</b>			
1504.10		<b>-Fish-liver oils and their fractions</b>			
1504.10.10		--For use in the manufacture of medicaments		Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT: Free
	10	----Of cod.....	KGM		
	90	----Other.....	KGM		
1504.10.90		--Other		5%	CCCT, LDCT, UST, MT, MUST, CT, CRT: Free GPT: 5%
	10	----Of cod.....	KGM		
	90	----Other.....	KGM		
1504.20		<b>-Fats and oils and their fractions, of fish, other than liver oils</b>			
1504.20.10	00	--Rough, for use in the manufacture of soaps or oils	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT: Free
1504.20.90	00	--Other	KGM	4.5%	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT: Free
1504.30.00	00	<b>-Fats and oils and their fractions, of marine mammals</b>	KGM	6.5%	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT: Free
1505.00.00		<b>Wool grease and fatty substances derived therefrom (including lanolin).</b>		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
	10	----Wool grease, crude.....	KGM		
		----Other:			
	91	----Lanolin.....	KGM		
	99	----Other.....	KGM		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1506.00.00		<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>		7%	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
	10	----- <i>-Animal fats and their fractions.....</i>	KGM		
	20	----- <i>-Animal oils and their fractions.....</i>	KGM		
15.07		<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>			
1507.10.00	00	<b>-Crude oil, whether or not degummed</b>	KGM	4.5%	CCCT, LDCT, UST, MT, CT, CRT: Free
1507.90		<b>-Other</b>			
1507.90.10	00	-- <i>-For use in the manufacture of paints and varnishes</i>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
1507.90.90	00	-- <i>-Other</i>	KGM	9.5%	CCCT, LDCT, UST, MT, CT, CRT: Free
15.08		<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>			
1508.10.00	00	<b>-Crude oil</b>	KGM	4.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
1508.90.00	00	<b>-Other</b>	KGM	9.5%	CCCT, LDCT, UST, MT, CT, CRT: Free GPT: 5%
15.09		<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>			
1509.10.00		<b>-Virgin</b>		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT: 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		<b>-Other</b>		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT: 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	<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>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
15.11		<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>			
1511.10.00	00	<b>-Crude oil</b>	KGM	6%	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
1511.90		<b>-Other</b>			

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Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1511.90.10	00	-- Palm oil mid-fractions for use in the manufacture of cocoa butter equivalents	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
1511.90.20	00	-- Palm oil and its fractions for use in the manufacture of margarine and shortening	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT: Free
1511.90.90	00	-- Other	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT: Free GPT: 10%
<b>15.12</b>		<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>			
		<b>-Sunflower-seed or safflower oil and fractions thereof:</b>			
<b>1512.11.00</b>		<b>-- Crude oil</b>		4.5%	CCCT, LDCT, UST, MT, CT, CRT: Free
	10	---- Sunflower-seed oil.....	KGM		
	20	---- Safflower oil.....	KGM		
<b>1512.19</b>		<b>-- Other</b>			
1512.19.10	00	-- Sunflower-seed oil and fractions thereof	KGM	9.5%	CCCT, LDCT, UST, MT, CT, CRT: Free
1512.19.20	00	-- Safflower oil and fractions thereof	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT: Free AUT: 6% NZT: 6%
		<b>-Cotton-seed oil and its fractions:</b>			
<b>1512.21.00</b>	00	<b>-- Crude oil, whether or not gossypol has been removed</b>	KGM	4.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
<b>1512.29.00</b>	00	<b>-- Other</b>	KGM	9.5%	CCCT, LDCT, UST, MT, CT, CRT: Free AUT: 7% NZT: 7% GPT: 5%
<b>15.13</b>		<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>			
		<b>-Coconut (copra) oil and its fractions:</b>			
<b>1513.11.00</b>	00	<b>-- Crude oil</b>	KGM	6%	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
<b>1513.19.00</b>	00	<b>-- Other</b>	KGM	11%	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
		<b>-Palm kernel or babassu oil and fractions thereof:</b>			
<b>1513.21.00</b>	00	<b>-- Crude oil</b>	KGM	6%	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>1513.29</b>		<b>--Other</b>			
1513.29.10 00	--	-Palm kernel oil and its fractions for use in the manufacture of margarine and shortening	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT: Free
1513.29.90 00	--	-Other	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT: Free GPT: 10%
<b>15.14</b>		<b>Rape (canola), colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>			
		<b>-Low erucic acid rape or colza oil and its fractions:</b>			
<b>1514.11.00 00</b>	--	<b>-Crude oil</b>	KGM	6%	CCCT, LDCT, UST, MT, CT, CRT: Free
<b>1514.19.00 00</b>	--	<b>-Other</b>	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT: Free
		<b>-Other:</b>			
<b>1514.91.00 00</b>	--	<b>-Crude oil</b>	KGM	6%	CCCT, LDCT, UST, MT, CT, CRT: Free
<b>1514.99.00 00</b>	--	<b>-Other</b>	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT: Free
<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>			
		<b>-Linseed oil and its fractions:</b>			
<b>1515.11.00 00</b>	--	<b>-Crude oil</b>	KGM	4.5%	CCCT, LDCT, UST, MT, CT, CRT: Free
<b>1515.19.00 00</b>	--	<b>-Other</b>	KGM	8%	CCCT, LDCT, UST, MT, CT, CRT: Free
		<b>-Maize (corn) oil and its fractions:</b>			
<b>1515.21.00 00</b>	--	<b>-Crude oil</b>	KGM	4.5%	CCCT, LDCT, UST, MT, CT, CRT: Free
<b>1515.29.00 00</b>	--	<b>-Other</b>	KGM	9.5%	CCCT, LDCT, UST, MT, CT, CRT: Free
<b>1515.30.00</b>		<b>-Castor oil and its fractions</b>		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
	10	----Crude oil.....	KGM		
	90	----Other.....	KGM		
<b>1515.50</b>		<b>-Sesame oil and its fractions</b>			

## 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%	CCCT, LDCT, UST, MT, CT, CRT: Free
1515.50.90	00	-- -Other	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT: Free AUT: 6% NZT: 6%
<b>1515.90</b>		<b>-Other</b>			
1515.90.10		-- -Illipe butter, shea butter, jojoba oil, oiticica oil, cashew nut shell oil and their fractions; Tung oil and its fractions ---- -Tung oil and its fractions:		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
	11	-----Crude oil.....	KGM		
	19	-----Other.....	KGM		
	90	-----Other.....	KGM		
		-- -Other:			
1515.90.91		---- -Crude		6%	CCCT, LDCT, UST, MT, CT, CRT: Free
	10	---- -Wheat germ oil.....	KGM		
	20	---- -Hemp oil.....	KGM		
	90	---- -Other.....	KGM		
1515.90.99		---- -Other		11%	CCCT, LDCT, UST, MT, CT, CRT: Free AUT: 6% NZT: 6%
	10	---- -Wheat germ oil.....	KGM		
	20	---- -Evening primrose oil.....	KGM		
	30	---- -Hemp oil.....	KGM		
	90	---- -Other.....	KGM		
<b>15.16</b>		<b>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.</b>			
<b>1516.10.00</b>	<b>00</b>	<b>-Animal fats and oils and their fractions</b>	<b>KGM</b>	<b>11%</b>	<b>CCCT, LDCT, GPT, UST, MT, CT, CRT: Free</b>
<b>1516.20</b>		<b>-Vegetable fats and oils and their fractions</b>			
1516.20.10	00	-- -Hydrogenated castor oil	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT: 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	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT: Free
1516.20.90		-- -Other		11%	CCCT, LDCT, GPT, UST, MT, CT, CRT: 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		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		-----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		
<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>			
<b>1517.10</b>		<b>-Margarine, excluding liquid margarine</b>			
1517.10.10	00 --	-Within access commitment	KGM	7.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
1517.10.20	00 --	-Over access commitment	KGM	82.28¢/kg	LDCT, MT, CT, CRT: Free
<b>1517.90</b>		<b>-Other</b>			
1517.90.10	00 --	-Imitation lard	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
		-- -Substitutes for butter:			
1517.90.21	00 ---	-Within access commitment	KGM	7.5%	CCCT, LDCT, UST, MT, CT, CRT: Free
1517.90.22	00 ---	-Over access commitment	KGM	218% but not less than \$2.47/kg	LDCT, MT, CT: Free
		-- -Other:			
1517.90.91	00 ---	-Shortening	KGM	11%	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
1517.90.99	00 ---	-Other	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT: Free AUT: 6% NZT: 6%
<b>1518.00</b>		<b>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.</b>			
1518.00.10	00 --	-Boiled linseed oil	KGM	4.5%	CCCT, LDCT, UST, MT, CT, CRT: Free
1518.00.90	--	-Other		8%	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
	10	-----Linseed oil and its fractions.....	KGM		
	20	-----Soya-bean oil and its fractions.....	KGM		
	30	-----Castor oil, dehydrated.....	KGM		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	40	-----Other oils and their fractions .....	KGM		
	90	-----Other .....	KGM		
<b>1520.00.00</b>	<b>00</b>	<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
<b>15.21</b>		<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b>			
<b>1521.10.00</b>		<b>-Vegetable waxes</b>		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
	10	-----Carnauba .....	KGM		
	20	-----Sugar cane and ouricury .....	KGM		
	30	-----Candelilla .....	KGM		
	90	-----Other .....	KGM		
<b>1521.90.00</b>		<b>-Other</b>		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free
	10	-----Beeswax.....	KGM		
	90	-----Other .....	KGM		
<b>1522.00.00</b>	<b>00</b>	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT: Free