

## 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
15.01		<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>			
I	1501.10.00 00	-Lard	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I	1501.20.00 00	-Other pig fat	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I	1501.90.00 00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
15.02		<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>			
I	1502.10.00	-Tallow		2.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	---- -Edible .....	KGM		
	20	---- -Inedible .....	KGM		
I	1502.90.00 00	-Other	KGM	2.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I	1503.00.00 00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	KGM	7.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: 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	-Fish-liver oils and their fractions			
I	1504.10.10	-- -For use in the manufacture of medicaments		Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	---- -Of cod .....	KGM		
	90	---- -Other .....	KGM		
		-- -Other:			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1504.10.91	00	---For use in Canadian manufactures	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
I 1504.10.99		---Other		5%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free GPT: 5% KRT: 3%
	10	----- <i>Of cod</i> .....	KGM		
	90	----- <i>Other</i> .....	KGM		
<b>1504.20</b>		<b>-Fats and oils and their fractions, of fish, other than liver oils</b>			
I 1504.20.10	00	--Rough, for use in the manufacture of soaps or oils	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
I 1504.20.90	00	--Other	KGM	4.5%	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 3%
I <b>1504.30.00</b>	00	<b>-Fats and oils and their fractions, of marine mammals</b>	KGM	6.5%	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 4%
I <b>1505.00.00</b>	00	<b>Wool grease and fatty substances derived therefrom (including lanolin).</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I <b>1506.00.00</b>	00	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>	KGM	7%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
<b>15.07</b>		<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>			
I <b>1507.10.00</b>	00	<b>-Crude oil, whether or not degummed</b>	KGM	4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free KRT: 3%
<b>1507.90</b>		<b>-Other</b>			
I 1507.90.10	00	--For use in the manufacture of paints and varnishes	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I		1507.90.90 00 - - -Other	KGM	9.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free KRT: 6%
	15.08	<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>			
I		1508.10.00 00 -Crude oil	KGM	4.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I		1508.90.00 00 -Other	KGM	9.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free GPT: 5% KRT: 6%
	15.09	<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>			
I		1509.10.00 -Virgin		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		- - - -In containers of a capacity less than 18 kg:			
		11 - - - -Certified organic.....	KGM		
		12 - - - -Not certified organic.....	KGM		
		20 - - - -In container sizes of 18 kg or more.....	KGM		
I		1509.90.00 -Other		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		10 - - - -In containers of a capacity less than 18 kg.....	KGM		
		20 - - - -In container sizes of 18 kg or more.....	KGM		
I		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	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	15.11	<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>			
I		1511.10.00 00 -Crude oil	KGM	6%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	1511.90	-Other			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 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, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 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, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 1511.90.30	00	-- Dried palm oil for use in the manufacture of animal feed; Palm oil flakes for use in the manufacture of food products	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 1511.90.90	00	-- Other	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free GPT: 10% KRT: 7%
<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>			
I 1512.11.00	00	--Crude oil	KGM	4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free KRT: 3%
<b>1512.19</b>		<b>--Other</b>			
I 1512.19.10	00	--Sunflower-seed oil and fractions thereof	KGM	9.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free KRT: 6%
I 1512.19.20	00	--Safflower oil and fractions thereof	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free AUT: 6% NZT: 6% KRT: 7%
		<b>-Cotton-seed oil and its fractions:</b>			
I 1512.21.00	00	--Crude oil, whether or not gossypol has been removed	KGM	4.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1512.29.00	00	- -Other	KGM	9.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free AUT: 7% NZT: 7% GPT: 5% KRT: 6%
15.13		<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>			
I 1513.11.00	00	- -Crude oil	KGM	6%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
1513.19		- -Other			
I 1513.19.10	00	- -For use in the manufacture of animal feeds	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 1513.19.90	00	- -Other	KGM	11%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		<b>-Palm kernel or babassu oil and fractions thereof:</b>			
I 1513.21.00	00	- -Crude oil	KGM	6%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
1513.29		- -Other			
I 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, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 1513.29.90	00	- -Other	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free GPT: 10% KRT: 7%
15.14		<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>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1514.11.00	00	--Crude oil	KGM	6%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free KRT: 4%
I 1514.19.00	00	--Other	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free KRT: 7%
		-Other:			
I 1514.91.00	00	--Crude oil	KGM	6%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free KRT: 4%
I 1514.99.00	00	--Other	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free KRT: 7%
15.15		<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:			
I 1515.11.00	00	--Crude oil	KGM	4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free KRT: 3%
I 1515.19.00	00	--Other	KGM	8%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free KRT: 5%
		-Maize (corn) oil and its fractions:			
I 1515.21.00	00	--Crude oil	KGM	4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free KRT: 3%
I 1515.29.00	00	--Other	KGM	9.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free KRT: 6%
I 1515.30.00	00	--Castor oil and its fractions	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
1515.50		-Sesame oil and its fractions			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I	1515.50.10 00 --	-Crude oil	KGM	6%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free KRT: 4%
I	1515.50.90 00 --	-Other	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free AUT: 6% NZT: 6% KRT: 7%
<b>1515.90</b>		<b>-Other</b>			
I	1515.90.10 00 --	-Illipe butter, shea butter, jojoba oil, oiticica oil, cashew nut shell oil and their fractions; Tung oil and its fractions	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free KRT: Free
		-- -Other:			
I	1515.90.91 ---	-Crude		6%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free KRT: 4%
	20 ----	-Hemp oil .....	KGM		
	90 ----	-Other .....	KGM		
I	1515.90.99 ---	-Other		11%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free AUT: 6% NZT: 6% KRT: 7%
	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</b>		<b>-Animal fats and oils and their fractions</b>			
I	1516.10.10 00 --	-Obtained entirely from fish or marine mammals	KGM	11%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
I	1516.10.90 00 --	-Other	KGM	11%	CCCT, LDCT, GPT, UST, MT, CT, CRT, PT, COLT, JT, PAT, HNT, KRT: Free
<b>1516.20</b>		<b>-Vegetable fats and oils and their fractions</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1516.20.10 00	--	-Hydrogenated castor oil	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
I 1516.20.90	--	-Other		11%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	-----Soya-bean oil and its fractions .....	KGM		
	30	-----Rape (canola) or colza oil and their fractions .....	KGM		
	40	-----Other oils and their fractions.....	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, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free
1517.10.20 00	--	-Over access commitment	KGM	82.28¢/kg	LDCT, MT, CT, CRT, JT, PAT, HNT: Free
<b>1517.90</b>		<b>-Other</b>			
I 1517.90.10 00	--	-Imitation lard	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		-- -Substitutes for butter:			
1517.90.21 00	---	-Within access commitment	KGM	7.5%	CCCT, LDCT, UST, MT, CT, CRT, PT, JT: Free COLT: 2% PAT: 3% HNT: 5%
1517.90.22 00	---	-Over access commitment	KGM	218% but not less than \$2.47/kg	LDCT, MT, CT: Free
I 1517.90.30 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, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		-- -Other:			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I	1517.90.91 00	---Shortening	KGM	11%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, KRT: Free
I	1517.90.99 00	---Other	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free AUT: 6% NZT: 6% KRT: 7%
	<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>			
I	1518.00.10 00	--Boiled linseed oil	KGM	4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT: Free KRT: 3%
I	1518.00.90	--Other		8%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	20	----Soya-bean oil and its fractions .....	KGM		
	40	----Other oils and their fractions .....	KGM		
	90	----Other .....	KGM		
I	<b>1520.00.00 00</b>	<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	<b>15.21</b>	<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b>			
I	<b>1521.10.00 00</b>	<b>-Vegetable waxes</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
I	<b>1521.90.00 00</b>	<b>-Other</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
I	<b>1522.00.00 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, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free