

## CHAPTER 15

### ANIMAL, VEGETABLE OR MICROBIAL 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 0209;
  - (b) Cocoa butter, fat or oil (heading 1804);
  - (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.
3. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

**Subheading Notes.**

1. For the purposes of subheading 1909.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0g / 100 g and can be distinguished from the other virgin olive oil categories according to the characteristics in the Codex Alimentarius Standard 33-1981.
- 2 . 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.

HEADING	BZ	DESCRIPTION OF GOODS	MFN	CARICOM	EU/ UK	GUAT	TW/ ROC	UNIT(S)
<b>15.01</b>		<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03</b>						
1501.10.00	00	-Lard	0%	0%	0%	0%	0%	lb
1501.20.00	00	-Other pig fat	0%	0%	0%	0%	0%	lb
1501.90.00	00	-Other	0%	0%	0%	0%	0%	lb
<b>15.02</b>		<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03</b>						
1502.10.00	00	-Tallow	5%	0%	0%	5%	5%	lb
1502.90.00	00	-Other	5%	0%	0%	5%	5%	lb
<b>15.03</b>		<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>						
1503.00.10	00	---Tallow oil	40%	0%	13%	40%	40%	lb
1503.00.90	00	---Other	40%	0%	13%	40%	40%	lb
<b>15.04</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	00	-Fish-liver oils and their fractions	5%	0%	0%	5%	5%	lb
1504.10.00	10	----Put up in packages for retail sale	0%	0%	0%	0%	0%	lb
1504.20.00	00	-Fats and oils and their fractions, of fish, other than liver oils	5%	0%	0%	5%	5%	lb
1504.20.00	10	----Put up in packages for retail sale	0%	0%	0%	0%	0%	lb
1504.30.00	00	-Fats and oils and their fractions, of marine mammals	5%	0%	0%	5%	5%	lb
<b>1505.00.00</b>	<b>00</b>	<b>Wool grease and fatty substances derived therefrom (including lanolin).</b>	5%	0%	0%	5%	5%	lb
<b>1506.00.00</b>	<b>00</b>	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>	5%	0%	0%	5%	5%	lb
<b>15.07</b>		<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>						
1507.10.00	00	-Crude oil, whether or not degummed	40%	0%	40%	40%	40%	lb

HEADING	BZ	DESCRIPTION OF GOODS	MFN	CARICOM	EU/ UK	GUAT	TW/ ROC	UNIT(S)
1507.90.00 <b>15.08</b>	00	-Other <b>Ground-nut oil and its fractions, whether or not refined, but not Chemically modified</b>	0%	0%	0%	0%	0%	lb
1508.10.00 1508.90.00 <b>15.09</b>	00 00	-Crude oil -Other <b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>	40% 0%	0% 0%	0% 0%	40% 0%	40% 0%	lb lb
1509.20.00 1509.30.00 1509.40.00 1509.90.00 <b>15.10</b>	00 00 00 00	-Extra virgin olive oil -Virgin olive oil -Other virgin olive oils -Other <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>	0% 0% 0% 0%	0% 0% 0% 0%	0% 0% 0% 0%	0% 0% 0% 0%	0% 0% 0% 0%	lb lb lb lb
1510.00.10 1510.00.90 <b>15.11</b>	00 00	---Crude olive pomace oil ---Other <b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>	40% 40%	0% 0%	40% 40%	40% 40%	40% 40%	lb lb
1511.10.00 1511.90.10 1511.90.90 <b>15.12</b>	00 00 00	-Crude Oil -Other: ---Palm stearin ---Other <b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>	40% 5% 0%	0% 0% 0%	40% 5% 0%	40% 0% 0%	40% 5% 0%	lb lb lb

HEADING	BZ	DESCRIPTION OF GOODS	MFN	CARICOM	EU/ UK	GUAT	TW/ ROC	UNIT(S)
1512.11.00	00	-Sunflower-seed, or safflower oil and fractions thereof: --Crude oil	40%	0%	0%	40%	40%	lb
1512.19.00	00	--Other	0%	0%	0%	0%	0%	lb
1512.21.00	00	-Cotton-seed oil and its fractions: --Crude oil, whether or not gossypol has been removed	40%	0%	0%	40%	40%	lb
1512.29.00	00	--Other	0%	0%	0%	0%	0%	lb
<b>15.13</b>		<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>						
1513.11.00	00	-Coconut (copra) oil and its fractions: --Crude oil	40%	0%	0%	40%	40%	lb
1513.19.00	00	--Other	40%	0%	17%	40%	40%	lb
1513.21.00	00	-Palm kernel or babassu oil and fractions thereof: --Crude oil	40%	0%	0%	40%	40%	lb
1513.29.00	00	--Other	0%	0%	0%	0%	0%	lb
<b>15.14</b>		<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>						
1514.11.00	00	-Low erucic acid rape or colza oil and its fractions: --Crude oil	40%	0%	11%	40%	40%	lb
1514.19.00	00	--Other	0%	0%	0%	0%	0%	lb
1514.91.00	00	-Other: --Crude oil	40%	0%	11%	40%	40%	lb
1514.99.00	00	--Other	0%	0%	0%	0%	0%	lb
<b>15.15</b>		<b>Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>						
		-Linseed oil and its fractions						

HEADING	BZ	DESCRIPTION OF GOODS	MFN	CARICOM	EU/ UK	GUAT	TW/ ROC	UNIT(S)
1515.11.00	00	--Crude oil	5%	0%	0%	5%	5%	Gal/lb
1515.19.00	00	--Other	0%	0%	0%	0%	0%	Gal/lb
		-Maize (corn) oil and its fractions:						
1515.21.00	00	--Crude oil	40%	0%	0%	40%	40%	Gal/lb
1515.29.00	00	--Other	0%	0%	0%	0%	0%	Gal/lb
1515.30.00	00	-Castor oil and its fractions	5%	0%	0%	5%	5%	Gal/lb
1515.50.00	00	-Sesame oil and its fractions	0%	0%	0%	0%	0%	Gal/lb
1515.60.00	00	-Microbial fats and oils and their fractions	40%	0%	11%	40%	40%	Gal/lb
		-Other:						
1515.90.10	00	---Tung oil and its factions	5%	0%	5%	5%	5%	Gal/lb
1515.90.90	00	---Other	0%	0%	0%	0%	0%	Gal/lb
<b>15.16</b>		<b>Animal, vegetable or microbial 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>						
		-Animal fats and oils and their fractions:						
1516.10.10	00	---Fish fats and oils and their fractions	40%	0%	17%	40%	40%	Gal/lb
1516.10.90	00	---Other	40%	0%	17%	40%	40%	Gal/lb
1516.20.00	00	-Vegetable fats and oils and their fractions	0%	0%	0%	0%	0%	Gal/lb
1516.30.00	00	-Microbial fats and oils and their fractions	40%	0%	20%	40%	40%	Gal/lb
<b>15.17</b>		<b>Margarine; edible mixtures or preparations of animal , vegetable or microbial 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	00	-Margarine, excluding liquid margarine	0%	0%	0%	0%	0%	lb
		-Other:						
1517.90.10	00	---Imitation lard and lard substitutes (shortening)	0%	0%	0%	0%	0%	lb
1517.90.90	00	---Other	0%	0%	0%	0%	0%	lb

HEADING	BZ	DESCRIPTION OF GOODS	MFN	CARICOM	EU/ UK	GUAT	TW/ ROC	UNIT(S)
1518.00.00	00	Animal, vegetable or microbial 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, vegetable, or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	5%	0%	0%	5%	5%	lb
[15.19]		(Deleted)						
1520.00.00	00	Glycerol, crude; glycerol waters and glycerol lyes.	5%	0%	0%	5%	5%	Gal/lb
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.						
1521.10.00	00	-Vegetable waxes	5%	0%	0%	5%	5%	lb
1521.90.00	00	-Other	5%	0%	0%	5%	5%	lb
1522.00.00	00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	5%	0%	5%	5%	5%	lb