

**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 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 Notes.**

1.- For the purposes of subheading 1509.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated 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.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L			
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG						
<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	- Lard	kg											Free		5%	20.0%	20%	18%	Ex						2.5%
	1501.20	- Other pig fat	kg											Free		5%	20.0%	20%	18%	Ex						2.5%
	1501.90	- Other	kg											Free		5%	20.0%	20%	18%	Ex						2.5%
<b>15.02</b>		<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03</b>																								
	1502.10	- Tallow	kg	L														15%	18%	Ex						2.5%
	1502.90	- Other	kg	L														20%	18%	Ex		10%	Free			2.5%
<b>15.03</b>	1503.00	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>	kg	L										Free				20%	18%	Ex						2.5%
<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	- Fish-liver oils and their fractions :																								
	1504.10.10	--- Shark liver oil	kg											Free				20%	18%	10%						2.5%
	1504.10.90	--- Other	kg											Free				20%	18%	10%						2.5%
	1504.20	- Fats and oils and their fractions, of fish, other than liver oils	kg											Free				20%	18%	10%						2.5%
		- Fats and oils and their fractions, of marine mammals :																								

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG					
	1504.30.10	--- Whale oil	kg								Free					15%	18%	Ex						2.5%	
	1504.30.20	--- Sperm oil	kg								Free					15%	18%	Ex						2.5%	
	1504.30.90	--- Other	kg								Free					15%	18%	Ex						2.5%	
<b>15.05</b>		<b>Wool grease and fatty substances derived therefrom (including lanolin).</b>																							
	1505.00.10	--- Lanolin	kg								Free			4.5%		20%	18%	10%						2.5%	
	1505.00.90	--- Other	kg								Free			5%		20%	18%	10%		10%				2.5%	
<b>15.06</b>	1506.00	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>	kg								Free					20%	18%	Ex		10%				2.5%	
<b>15.07</b>		<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>																							
	1507.10	- Crude oil, whether or not degummed	kg								Free					20% or Rs.95/= per kg	18%	Ex		10% or Rs.50/= per kg				2.5%	*
		<i>Soya Bean Oil</i>		S																					
	1507.90	- Other	kg								Free					20% or Rs.100/= per kg	18%	Ex		10% or Rs.55/= per kg				2.5%	*
		<i>Soya Bean Oil</i>		S																					
		<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>																							
<b>15.08</b>																									
	1508.10	- Crude oil	kg								Free					20% or Rs.95/= per kg	18%	Ex		10% or Rs.70/= per kg				2.5%	
		<i>Ground-nut Oil (Peanut Oil)</i>		S																					
	1508.90	- Other	kg								Free					20% or Rs.105/= per kg	18%	Ex		10% or Rs.75/= per kg				2.5%	
		<i>Ground-nut Oil (Peanut Oil)</i>		S																					
		<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>																							
<b>15.09</b>																									
	1509.20	- Extra Virgin olive oil	kg								Free					20% or Rs.110/= per kg	18%	Ex		10% or Rs.75/= per kg				2.5%	
	1509.30	- Virgin olive oil	kg								Free					20% or Rs.110/= per kg	18%	Ex		10% or Rs.75/= per kg				2.5%	
	1509.40	- Other virgin olive oils	kg								Free					20% or Rs.110/= per kg	18%	Ex		10% or Rs.75/= per kg				2.5%	
	1509.90	- Other	kg								Free					20% or Rs.110/= per kg	18%	10%		10% or Rs.75/= per kg				2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG					
		<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>																							
<b>15.10</b>																									
	1510.10	- Crude olive pomace oil	kg							Free					20% or Rs.110/= per kg	18%	Ex		10% or Rs.75/= per kg				2.5%		
	1510.90	- Other	kg							Free					20% or Rs.110/= per kg	18%	Ex		10% or Rs.75/= per kg				2.5%		
		<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>																							
<b>15.11</b>																									
	1511.10	- Crude oil	kg	B						Free					20% or Rs.95/= per kg	18%	Ex		10% or Rs.50/= per kg				2.5%	*	
		<i>Palm Oil</i>		B/S																					
	1511.90.10	--- Other : Serial fractions at room temperature (palm stearin)	kg	L											20% or Rs.95/= per kg	18%	Ex		10% or Rs.50/= per kg				2.5%	*	
		<i>Palm Stearin</i>		L/S																					
	1511.90.20	--- Palm oil imported in packing of 210 l and below	kg	B											20% or Rs.100/= per kg	18%	Ex		10% or Rs.55/= per kg				2.5%	*	
		<i>Palm Oil</i>		B/S																					
	1511.90.30	--- Crude palm olein	kg	L											20% or Rs.95/= per kg	18%	Ex		10% or Rs.50/= per kg				2.5%	*	
		<i>Palm Olein</i>		L/S																					
	1511.90.90	--- Other Refined bleached and deodorized (RBD) palm olein	kg	B											20% or Rs.100/= per kg	18%	Ex		10% or Rs.55/= per kg				2.5%	*	
		<i>Palm Oil / Palm Olein</i>		L																					
				B/L/S																					
		<b>Sunflower seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>																							
<b>15.12</b>																									
		- Sunflower-seed or safflower oil and fractions thereof :																							
	1512.11	-- Crude oil	kg							Free					20% or Rs.95/= per kg	18%	Ex		10% or Rs.45/= per kg				2.5%	*	
		<i>Sunflower Seed Oil</i>		S																					
	1512.19	-- Other	kg							Free					20% or Rs.100/= per kg	18%	Ex		10% or Rs.55/= per kg				2.5%	*	
		<i>Sunflower Seed Oil</i>		S																					
		- Cotton-seed oil and its fractions :																							

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	1512.21	-- Crude oil, whether or not gossypol has been removed	kg								Free					20% or Rs.90/= per kg	18%	Ex		10% or Rs.50/= per kg			2.5%	
	1512.29	-- Other	kg								Free					20% or Rs.110/= per kg	18%	Ex		10% or Rs.50/= per kg			2.5%	
		<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>																						
<b>15.13</b>		- Coconut (copra) oil and its fractions :																						
	1513.11	-- Crude oil :																						
		--- In bulk :																						
	1513.11.11	---- Virgin coconut oil	kg	S												20% or Rs.100/= per kg	18%	Ex		10% or Rs.55/= per kg			2.5%	*
	1513.11.19	---- Other	kg	S												20% or Rs.100/= per kg	18%	Ex		10% or Rs.55/= per kg			2.5%	*
		--- Other :																						
	1513.11.21	---- Virgin coconut oil	kg	S												20% or Rs.100/= per kg	18%	Ex		10% or Rs.55/= per kg			2.5%	*
	1513.11.29	---- Other	kg	S												20% or Rs.100/= per kg	18%	Ex		10% or Rs.55/= per kg			2.5%	*
	1513.19	-- Other :																						
	1513.19.10	--- In bulk	kg	S												20% or Rs.100/= per kg	18%	Ex		10% or Rs.55/= per kg			2.5%	*
	1513.19.90	--- Other	kg	S												20% or Rs.100/= per kg	18%	Ex		10% or Rs.55/= per kg			2.5%	*
		- Palm kernel or babassu oil and fractions thereof :																						
	1513.21	-- Crude oil	kg								Free					20% or Rs.120/= per kg	18%	Ex		10% or Rs.60/= per kg			2.5%	*
		<i>Palm Kernel Oil / Palm Kernel Olein</i>		S																				
	1513.29	-- Other	kg								Free					20% or Rs.120/= per kg	18%	Ex		10% or Rs.60/= per kg			2.5%	*
		<i>Palm Kernel Oil / Palm Kernel Olein</i>		S																				
		<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>																						
<b>15.14</b>		- Low erucic acid rape or colza oil and its fractions :																						
	1514.11	-- Crude oil	kg								Free					20% or Rs.100/= per kg	18%	Ex		10% or Rs.70/= per kg			2.5%	
	1514.19	-- Other	kg								Free					20% or Rs.110/= per kg	18%	10%		10% or Rs.75/= per kg			2.5%	
		- Other :																						

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG						
	1514.91	-- Crude oil	kg								Free		5% or Rs.26/ /= per kg	5% or Rs.26/= per kg		20% or Rs.100/= per kg	18%	10%			10% or Rs.70/= per kg			2.5%		
	1514.99	-- Other	kg								Free		5% or Rs.28/ /= per kg	5% or Rs.28/= per kg		20% or Rs.110/= per kg	18%	10%			10% or Rs.75/= per kg			2.5%		
		<b>Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified (+).</b>																								
<b>15.15</b>																										
		- Linseed oil and its fractions :																								
	1515.11	-- Crude oil	kg						Free	Free			5% or Rs.44/ /= per kg	5% or Rs.44/= per kg		15% or Rs.130/= per kg	18%	Ex			Rs.60/= per kg			2.5%		
	1515.19	-- Other	kg					Free	Free				5% or Rs.45/ /= per kg	5% or Rs45/= per kg		15% or Rs.135/= per kg	18%	10%			Rs.65/= per kg			2.5%		
		- Maize (corn) oil and its fractions :																								
	1515.21	-- Crude oil	kg						Free							20% or Rs.100/= per kg	18%	10%			10% or Rs.70/= per kg			2.5%		
		<i>Maize (Corn) Oil</i>		S																						
	1515.29	-- Other	kg						Free							20% or Rs.110/= per kg	18%	10%			10% or Rs.75/= per kg			2.5%		
		<i>Maize (Corn) Oil</i>		S																						
	1515.30	- Castor oil and its fractions	kg					Free	Free			5%	5%			20%	18%	10%	6%		10% or Rs.110/= per kg	Rs.12/= per kg		2.5%		
	1515.50	- Sesame oil and its fractions	kg						Free							20%	18%	10%	6%		Rs.30/= per kg	Rs.12/= per kg		2.5%		
		<i>Sesame Oil (Gingerly Oil)</i>		S																						
	1515.60	- Microbial fats and oils and their fractions	kg						Free							20%	18%	Ex			Rs.30/= per kg			2.5%		
		- Other :																								
	1515.90.10	--- Tung oil and its fractions	kg					Free	Free			5%	4.5%			15%	18%	10%	6%					2.5%		
	1515.90.90	--- Other	kg						Free							20%	18%	10%			Rs.30/= per kg			2.5%		
		<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>																								
<b>15.16</b>																										

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	1516.10	- Animal fats and oils and their fractions	kg								Free					20%	18%	10%					2.5%	
	1516.20	- Vegetable fats and oils and their fractions	kg								Free					15% or Rs.120/= per kg	18%	Ex		Rs.145/= per kg			2.5%	*
	1516.30	- Microbial fats and oils and their fractions	kg								Free					15% or Rs.135/= per kg	18%	Ex		Rs.145/= per kg			2.5%	*
		<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 and oils or their fractions of heading 15.16 (+).</b>																						
<b>15.17</b>																								
		- Margarine, excluding liquid margarine :																						
	1517.10.20	--- Coconut Butter	kg													20% or Rs.100/= per kg	18%	Ex		10% or Rs.150/= per kg			2.5%	
	1517.10.30	--- Other , With a fat content 80% or more	kg													20% or Rs.320/= per kg	18%	Ex		10% or Rs.160/= per kg			2.5%	*
		<i>Margarine including Fat spread, Blended Fat Spread and Bakery Fats</i>	S																					
	1517.10.90	--- Other	kg													20% or Rs.200/= per kg	18%	Ex		10% or Rs.100/= per kg			2.5%	*
		<i>Margarine including Fat spread, Blended Fat Spread and Bakery Fats</i>	S																					
	1517.90	- Other	kg													15% or Rs.120/= per kg	18%	Ex		Rs.200/= per kg			2.5%	*
		<i>Margarine including Fat spread, Blended Fat Spread and Bakery Fats</i>	S																					
	1518.00	<b>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.</b>	kg								Free					20%	18%	10%					2.5%	
<b>15.18</b>																								
<b>[15.19]</b>																								
		<b>Glycerol, crude; glycerol waters and glycerol lyes</b>																						
<b>15.20</b>																								
	1520.00.10	--- Glycerol, crude; glycerol lyes	kg			10.0%		12%			Free		5%	4.5%		20%	18%	10%					2.5%	
	1520.00.20	--- Glycerol waters	kg			10.0%					Free		5%	4.5%		20%	18%	Ex					2.5%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG					
		<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, wheather or not refined or coloured.</b>																							
<b>15.21</b>																									
	1521.10	- Vegetable waxes	kg						Free	Free		5%	4.5%		15%	18%	10%	6%							2.5%
	1521.90	- Other	kg						Free	Free		5%	4.5%		15%	18%	10%	6%							2.5%
	1522.00	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>	kg	L					Free				4.50%		20%	18%	Ex								2.5%
<b>15.22</b>																									