

**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.
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Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
<b>15.01</b>	1501.0000	<b>Pig fat (including Lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>	kg	0%	0%	0%	0%	0%
<b>15.02</b>	1502.0000	<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>	kg	0%	0%	0%	0%	0%
<b>15.03</b>	1503.0000	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>	kg	0%	0%	0%	0%	0%
<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>						
	1504.1000	- Fish-liver oils and their fractions	kg	0%	0%	0%	0%	0%
	1504.2000	- Fats and oils and their fractions, of fish, other than liver oils	kg	0%	0%	0%	0%	0%
	1504.3000	- Fats and oils and their fractions, of marine mammals	kg	0%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
				General	COMESA FTA	European Union		
						2014	2015	2016
15.05	1505.0000	Wool grease and fatty substances derived therefrom (including lanolin).	kg	0%	0%	0%	0%	0%
15.06	1506.0000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	kg	0%	0%	0%	0%	0%
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.						
	1507.1000	- Crude oil, whether or not degummed	kg	0%	0%	0%	0%	0%
	1507.9000	- Other	kg	0%	0%	0%	0%	0%
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.						
	1508.1000	- Crude oil	kg	0%	0%	0%	0%	0%
	1508.9000	- Other	kg	0%	0%	0%	0%	0%
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.						
	1509.1000	- Virgin	kg	0%	0%	0%	0%	0%
	1509.9000	- Other	kg	0%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
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<b>15.10</b>	1510.0000	<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>	kg	0%	0%	0%	0%	0%
<b>15.11</b>		<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>						
	1511.1000	- Crude oil	kg	0%	0%	0%	0%	0%
	1511.9000	- Other	kg	0%	0%	0%	0%	0%
<b>15.12</b>		<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>						
		- Sunflower-seed or safflower oil and their fractions thereof :						
	1512.1100	-- Crude oil	kg	0%	0%	0%	0%	0%
	1512.1900	-- Other	kg	0%	0%	0%	0%	0%
		- Cotton-seed oil and its fractions:						
	1512.2100	-- Crude oil, whether or not gossypol has been removed	kg	0%	0%	0%	0%	0%
	1512.2900	-- Other	kg	0%	0%	0%	0%	0%

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<b>15.13</b>		<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>						
		- Coconut (copra) oil and its fractions:						
	1513.1100	-- Crude oil	kg	0%	0%	0%	0%	0%
	1513.1900	-- Other	kg	0%	0%	0%	0%	0%
		- Palm kernel or babassu oil and fractions thereof :						
	1513.2100	-- Crude oil	kg	0%	0%	0%	0%	0%
	1513.2900	-- Other	kg	0%	0%	0%	0%	0%
<b>15.14</b>		<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>						
		- Low erucic acid rape or colza oil and its fractions:						
	1514.1100	-- Crude oil	kg	0%	0%	0%	0%	0%
	1514.1900	-- Other	kg	0%	0%	0%	0%	0%
		- Other :						
	1514.9100	-- Crude oil	kg	0%	0%	0%	0%	0%
	1514.9900	-- Other	kg	0%	0%	0%	0%	0%

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<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>						
		- Linseed oil and its fractions :						
	1515.1100	-- Crude oil	kg	0%	0%	0%	0%	0%
	1515.1900	-- Other	kg	0%	0%	0%	0%	0%
		- Maize (corn) oil and its fractions :						
	1515.2100	-- Crude oil	kg	0%	0%	0%	0%	0%
	1515.2900	-- Other	kg	0%	0%	0%	0%	0%
	1515.3000	- Castor oil and its fractions	kg	0%	0%	0%	0%	0%
	1515.5000	- Sesame oil and its fractions	kg	0%	0%	0%	0%	0%
	1515.9000	- Other	kg	0%	0%	0%	0%	0%
<b>15.16</b>		<b>Animal or vegetable 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>						
	1516.1000	- Animal fats and oils and their fractions	kg	0%	0%	0%	0%	0%
	1516.2000	- Vegetable fats and oils and their fractions	kg	0%	0%	0%	0%	0%

Heading	HS Code	Description of goods	Unit of Qty.	Rate of Duty				
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<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>						
	1517.1000	- Margarine, excluding liquid margarine	kg	0%	0%	0%	0%	0%
	1517.9000	- Other	kg	0%	0%	0%	0%	0%
<b>15.18</b>	1518.0000	<b>Animal or vegetable 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 or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.</b>	kg	0%	0%	0%	0%	0%
[15.19]								
<b>15.20</b>	1520.0000	<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>	kg	0%	0%	0%	0%	0%

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<b>15.21</b>		<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b>						
	1521.1000	- Vegetable waxes	kg	0%	0%	0%	0%	0%
	1521.9000	- Other	kg	0%	0%	0%	0%	0%
<b>15.22</b>	1522.0000	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>	kg	0%	0%	0%	0%	0%