

## 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 0209;
  - (b) cocoa butter, fat or oil (heading 1804);
  - (c) edible preparations containing by weight more than 15% of the products of heading 0405 (generally Chapter 21);
  - (d) greaves (heading 2301) or residues of headings 2304 to 2306;
  - (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 4002).
2. Heading 1509 does not apply to oils obtained from olives by solvent extraction (heading 1510).
3. Heading 1518 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 1522.

**SUB-HEADING NOTE :**

For the purpose of sub-headings 1514 11 and 1514 19, the expression “low erucic acid rape orcolza oil” means the fixed oil which has an erucic acid content of less than 2% by weight.

**SUPPLEMENTARY NOTES :**

1. In this Chapter, “edible grade”, in respect of a goods (i.e. edible oil) specified in Appendix B to the Prevention of Food Adulteration Rules, 1955, means the standard of quality specified for such goods in that Appendix.
  2. In this Chapter, “fixed vegetable oil” means oils which cannot easily be distilled without decomposition, which are not volatile and which cannot be carried off by superheated steam (which decomposes and saponifies them).
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Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		15010000	PIG FATS (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503	kg.
1502			FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 1503	
	150200		- Fats of Bovine animals, Sheep or Goats, other than those of heading 1503:	
		15020010	--- Mutton tallow	kg.
		15020020	--- Fats, unrendered (excluding mutton tallow)	kg.
		15020030	--- Rendered or solvent extraction fats	kg.
		15020090	--- Other	kg.
		15030000	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED	kg.
1504			FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	
	150410		- Fish liver oils and their fractions:	
		15041010	--- Cod liver oil	kg.
			--- <b>Other :</b>	
		15041091	--- Squid liver oil	kg.
		15041099	--- Other	kg.
	150420		- Fats and oils and their fractions of fish, other than liver oils :	
		15042010	--- Fish body oil	kg.
		15042020	--- Fish lipid oil	kg.
		15042030	--- Sperm oil	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		15042090	--- Other	kg.
		15043000	- Fats and oils and their fractions, of marine mammals	kg.
1505			<b>WOOL GREASE AND FATTY SUBSTANCES DERIVED THERE FROM (INCLUDING LANOLIN)</b>	
	150500		- Wool grease and fatty substances derived there from (including lanolin) :	
		15050010	--- Wool alcohol (including lanolin alcohol)	kg.
		15050020	--- Wool grease, crude	kg.
		15050090	--- Other	kg.
1506			<b>OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b>	
	150600		- Other animal fats and oils and their fractions, whether or not refined, but not chemically modified :	
		15060010	--- Neats Foot oil and fats from bone or waste	kg.
		15060090	--- Other	kg.
1507			<b>SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b>	
		15071000	- Crude oil, whether or not degummed	kg.
	150790		- Other :	
		15079010	--- Edible grade	kg.
		15079090	--- Other	kg.
1508			<b>GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b>	
		15081000	- Crude oil	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
	150890		- Other :	
		15089010	--- Deodorized (Salad Oil)	kg.
			--- <b>Other :</b>	
		15089091	--- Edible grade	kg.
		15089099	--- Other	kg.
1509			OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	
		15091000	- Virgin	kg.
	150990		- Other :	
		15099010	--- Edible grade	kg.
		15099090	--- Other	kg.
1510			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 1509	
	151000		- 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 1509:	
		15100010	--- Crude oil	kg.
			--- <b>Other :</b>	
		15100091	--- Edible grade	kg.
		15100099	--- Other	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
1511			PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	
		15111000	- Crude oil	kg.
	151190		- Other :	
		15119010	--- Refined bleached deodorised palm oil	kg.
		15119020	--- Refined bleached deodorised palmolein	kg.
		15119090	--- Other	kg.
1512			SUNFLOWER SEED, SAFFLOWER OR COTTON SEED OIL AND THEIR FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	
			- <i>Sunflower seed or safflower oil and fractions thereof :</i>	
	151211		-- Crude oil:	
		15121110	--- Sunflower seed oil	kg.
		15121120	--- Safflower seed oil (kardi seed oil)	kg.
	151219		-- Other :	
		15121910	--- Sunflower oil, edible grade	kg.
		15121920	--- Sunflower oil, non-edible grade (other than crude oil)	kg.
		15121930	--- Saffola oil, edible grade	kg.
		15121940	--- Saffola oil, non-edible grade	kg.
		15121990	--- Other	kg.
			- <i>Cotton-seed oil and its fractions:</i>	
		15122100	-- Crude oil, whether or not gossypol has been removed	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
	151229		-- Other :	
		15122910	--- Edible grade	kg.
		15122990	--- Other	kg.
1513			COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	
			- <i>Coconut (copra) oil and its fractions:</i>	
		15131100	-- Crude oil	kg.
		15131900	-- Other	kg.
			- <i>Palm kernel or babassu oil and fractions thereof :</i>	
	151321		-- Crude Oil :	
		15132110	--- Palm kernel oil	kg.
		15132120	--- Babassu oil	kg.
	151329		-- Other:	
		15132910	--- Palm kernel oil and its fractions	kg.
		15132920	--- Babassu oil and its fractions edible grade	kg.
		15132930	--- Babassu oil and its fractions, other than edible grade	kg.
		15132990	--- Other	kg.
1514			RAPE, COLZA OR MUSTARD OIL AND ITS FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	
			- <i>Low erucic acid rape or colza oil and its fractions :</i>	
	151411		-- Crude oil:	
		15141110	--- Colza oil	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		15141120	--- Rape oil	kg.
		15141190	--- Other	kg.
151419			-- Other :	
		15141910	--- Refined colza oil of edible grade	kg.
		15141920	--- Refined rapeseed oil of edible grade	kg.
		15141990	--- Other	kg.
			--- <b>Other :</b>	
151491			-- Crude oil :	
		15149110	--- Colza oil	kg.
		15149120	--- Mustard oil	kg.
		15149190	--- Rapeseed oil	kg.
151499			-- Other:	
		15149910	--- Refined colza oil of edible grade	kg.
		15149920	--- Refined mustard oil of edible grade	kg.
		15149930	--- Refined rapeseed oil of edible grade	kg.
		15149990	--- Other	kg.
1515			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 :</b>	
		15151100	-- Crude oil	kg.
151519			-- Other:	
		15151910	--- Edible grade	kg.
		15151990	--- Other	kg.
			- <b>Maize (Corn) oil and its fractions:</b>	
		15152100	-- Crude oil	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
151529			-- Other :	
		15152910	--- Edible grade	kg.
		15152990	--- Other	kg.
151530			- Castor oil and its fractions:	
		15153010	--- Edible grade	kg.
		15153090	--- Other	kg.
151550			- Sesame oil and its fractions:	
		15155010	--- Crude oil	kg.
			--- <b>Other :</b>	
		15155091	--- Edible grade	kg.
		15155099	--- Other	kg.
151590			- Other :	
		15159010	--- Fixed vegetable oils, namely the following: chul moogra oil, mawra oil, kokam oil, tobacco seed oil, sal oil	kg.
		15159020	--- Fixed vegetable oils, namely the following: neem seed oil, karanj oil, silk cotton seed oil, khakhon oil, water melon oil, kusum oil, rubber seed oil, dhup oil, undi oil, maroti oil, pisa oil, nahar oil	kg.
		15159030	--- Fixed vegetable oils, namely the following: cardamom oil, chillies or capsicum oil, turmeric oil, ajwain seed oil, niger seed oil, garlic oil	kg.
		15159040	--- Fixed vegetable oils of edible grade namely the following: mango kernel oil, mahua oil, rice bran oil	kg.
			--- <b>Other :</b>	
		15159091	--- Edible grade	kg.
		15159099	--- Other	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
1516			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	
		15161000	- Animal fats and oils and their fractions	kg.
151620			- Vegetable fats and oils and their fractions:	
			--- <i>Cotton Seed oil</i> :	
		15162011	--- Edible grade	kg.
		15162019	--- Other	kg.
			--- <i>Groundnut oil</i> :	
		15162021	--- Edible grade	kg.
		15162029	--- Other	kg.
			--- <i>Hydrogenated castor oil (opal-wax):</i>	
		15162031	--- Edible grade	kg.
		15162039	--- Other	kg.
			--- <i>Other:</i>	
		15162091	--- Edible grade	kg.
		15162099	--- Other	kg.
1517			MARGARINE; EDIBLE MIXTURE 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 1516	
	151710		- Margarine, excluding liquid margarine:	
		15171010	--- Of animal origin	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
			--- <i>Of vegetable origin :</i>	
		15171021	--- Edible grade	kg.
		15171022	--- Linoxyn	kg.
		15171029	--- Other	kg.
151790			- Other :	
		15179010	--- Sal fat (processed or refined)	kg.
		15179020	--- Peanut butter	kg.
		15179030	--- Imitation lard of animal origin	kg.
		15179040	--- Imitation lard of vegetable origin	kg.
		15179090	--- Other	kg.
1518			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 1516 ; 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	
	151800		- Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516;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 :	
			--- <i>Lin seed oil :</i>	
		15180011	--- Edible grade	kg.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
		15180019	--- Other	kg.
			--- <i>Castor oil, dehydrated :</i>	
		15180021	--- Edible grade	kg.
		15180029	--- Other	kg.
			--- <i>Other Vegetable oil and its fats:</i>	
		15180031	--- Edible grade	kg.
		15180039	--- Other	kg.
		15180040	--- Other	kg.
		15200000	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	kg.
1521			VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED	
	152110		- Vegetable Waxes :	
			--- <i>Carnauba Waxes :</i>	
		15211011	--- Edible wax for waxing fresh fruits and vegetables	kg.
		15211019	--- Other	kg.
		15211090	--- Other	kg.
	152190		- Other :	
		15219010	--- Beewax whether or not coloured	kg.
		15219020	--- Shellac wax whether or not coloured	kg.
		15219090	--- Other	kg.
1522			DEGRAS: RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	
	152200		- Degras: residues resulting from the treatment of fatty substances or animal or vegetable waxes :	

<b>Heading No.</b>	<b>H S Code</b>	<b>ITC(HS) Code</b>	<b>Description</b>	<b>Unit of Quantity</b>
		15220010	--- Degras	kg.
		15220020	--- Soap stocks	kg.
		15220090	--- Other	kg.