

**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:**

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 or colza 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 goods (i.e. edible oil) specified Food Safety & Standards Act, 2006, means the standard of quality specified for such goods in that Act/Rules thereunder/ in an Appendix thereunder.

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).

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit	
1501			<b>PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503</b>		
		1501 10 00	Lard	KGS	
		1501 20 00	Other pig fat	KGS	
		1501 90 00	Other	KGS	
1502			<b>FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 1503</b>		
	1502 10		<i>Tallow:</i>		
			1502 10 10	Mutton tallow	KGS
			1502 10 90	Other	KGS
	1502 90			<i>Other:</i>	
			1502 90 10	Unrendered fats	KGS
			1502 90 20	Rendered fats or solvent extraction fats	KGS
			1502 90 90	Other	KGS
			1503 00 00	Lard Stearin, Lard Oil, Oleostearin, Oleo-Oil and Tallow Oil, not emulsified or mixed or otherwise prepared	KGS
	1504			<b>FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b>	
1504 10			<i>Fish liver oils and their fractions:</i>		
			1504 10 10	Cod liver oil	KGS
				<i>Other:</i>	
			1504 10 91	Squid liver oil	KGS
			1504 10 99	Other	KGS
1504 20				<i>Fats and Oils and their fractions of fish, other than liver oils:</i>	
			1504 20 10	Fish body oil	KGS
			1504 20 20	Fish lipid oil	KGS
			1504 20 30	Sperm oil	KGS
		1504 30 00	Fats and oils and their fractions, of marine	KGS	

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
			mammals	
1505			<b>WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN)</b>	
	1505 00		<i>Wool grease and fatty substances derived therefrom (including lanolin):</i>	
		1505 00 10	Wool alcohol (including lanolin alcohol)	KGS
		1505 00 20	Wool grease, crude	KGS
		1505 00 90	Other	KGS
1506			<b>OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b>	
	1506 00		<i>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:</i>	
		1506 00 10	Neats Foot oil and fats from bone or waste	KGS
		1506 00 90	Other	KGS
1507			<b>SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b>	
		1507 10 00	Crude oil, whether or not degummed	KGS
	1507 90		<i>Other:</i>	
		1507 90 10	Edible grade	KGS
		1507 90 90	Other	KGS
1508			<b>GROUNDNUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED BUT NOT CHEMICALLY MODIFIED</b>	
		1508 10 00	Crude oil	KGS
	1508 90		<i>Other:</i>	
		1508 90 10	Deodorized (Salad Oil)	KGS
			<i>Other:</i>	
		1508 90 91	Edible grade	KGS
		1508 90 99	Other	KGS
1509			<b>OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED BUT NOT CHEMICALLY MODIFIED</b>	

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
		1509 10 00	Virgin	KGS
	<b>1509 90</b>		<b>Other:</b>	
		1509 90 10	Edible grade	KGS
		1509 90 90	Other	KGS
<b>1510</b>			<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 1509</b>	
	<b>1510 00</b>		<i>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:</i>	
		1510 00 10	Crude oil	
			<b>Other:</b>	
		1510 00 91	Edible grade	KGS
		1510 00 99	Other	KGS
<b>1511</b>			<b>PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b>	
		1511 10 00	Crude oil	
	<b>1511 90</b>		<b>Other:</b>	
		1511 90 10	Refined bleached deodorised palm oil	KGS
		1511 90 20	Refined bleached deodorised palmolein	KGS
		1511 90 90	Other	KGS
<b>1512</b>			<b>SUNFLOWER SEED, SAFFLOWER OR COTTON SEED OIL AND THEIR FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b>	
			<i>Sunflower seed or safflower Oil and fractions thereof :</i>	
	<b>1512 11</b>		<b>Crude Oil:</b>	
		1512 11 10	Sunflower seed oil	KGS
		1512 11 20	Safflower seed oil (kardi seed oil)	KGS
	<b>1512 19</b>		<b>Other:</b>	
		1512 19 10	Sunflower oil, edible grade	KGS
		1512 19 20	Sunflower oil, non-edible grade (other)	KGS

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
			than crude oil)	
		1512 19 30	Saffola oil, edible grade	KGS
		1512 19 40	Saffola oil, non-edible grade	KGS
		1512 19 90	Other	KGS
			<b><i>Cotton-seed oil and its fractions:</i></b>	
		1512 21 00	Crude oil, whether or not gossypol has been removed	KGS
	<b>1512 29</b>		<b><i>Other</i></b>	KGS
		1512 29 10	Edible grade	KGS
		1512 29 90	Other	KGS
<b>1513</b>			<b>COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b>	
			<b><i>Coconut (Copra) oil and its fractions:</i></b>	
		1513 11 00	Crude oil	KGS
		1513 19 00	Other	KGS
			<b><i>Palm kernel or babassu oil and fractions thereof:</i></b>	
	<b>1513 21</b>		<b><i>Crude oil:</i></b>	
		1513 21 10	Palm kernel oil	KGS
		1513 21 20	Babassu oil	KGS
	<b>1513 29</b>		<b><i>Other:</i></b>	
		1513 29 10	Palm kernel oil and its fractions	KGS
		1513 29 20	Babassu oil and fractions edible grade	KGS
		1513 29 30	Babassu oil and fractions, other than edible grade	KGS
		1513 29 90	Other	KGS
<b>1514</b>			<b>RAPE, COLZA OR MUSTARD OIL AND ITS FRACTIONS THEREOF, WHETHER OR NOT REFINED , BUT NOT CHEMICALLY MODIFIED</b>	
			<b><i>Low erucic acid rape or colza oil and its fractions:</i></b>	
	<b>1514 11</b>		<b><i>Crude oil:</i></b>	
		1514 11 10	Colza oil	KGS
		1514 11 20	Rape oil	KGS
		1514 11 90	Other	KGS
	<b>1514 19</b>		<b><i>Other:</i></b>	
		1514 19 10	Refined colza oil of edible grade	KGS
		1514 19 20	Refined rapeseed oil of edible grade	KGS

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
		1514 19 90	Other	KGS
	<b>1514 91</b>		<b>Other:</b> <b>Crude oil:</b>	
		1514 91 10	Colza oil	KGS
		1514 91 20	Mustard oil	KGS
		1514 91 90	Rapeseed oil	KGS
	<b>1514 99</b>		<b>Other:</b>	
		1514 99 10	Refined colza oil of edible grade	KGS
		1514 99 20	Refined mustard oil of edible grade	KGS
		1514 99 30	Refined rapeseed oil of edible grade	KGS
		1514 99 90	Other	KGS
<b>1515</b>			<b>OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b>	
			<b>Linseed oil and its fractions:</b>	
		1515 11 00	Crude oil	KGS
	<b>1515 19</b>		<b>Other:</b>	
		1515 19 10	Edible grade	KGS
		1515 19 90	Other	KGS
			<b>Maize (Corn) Oil and its fractions:</b>	
		1515 21 00	Crude oil	KGS
	<b>1515 29</b>		<b>Other:</b>	
		1515 29 10	Edible grade	KGS
		1515 29 90	Other	KGS
	<b>1515 30</b>		<b>Castor oil and its fractions:</b>	
		1515 30 10	Edible grade	KGS
		1515 30 90	Other	KGS
	<b>1515 50</b>		<b>Sesame oil and its fractions:</b>	
		1515 50 10	Crude oil	KGS
			<b>Other:</b>	
		1515 50 91	Edible grade	KGS
		1515 50 99	Other	KGS

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
	<b>1515 90</b>		<b>Other:</b>	
		1515 90 10	Fixed vegetable oils, namely the following: chul moogra oil, mawra oil, kokam oil, tobacco seed oil, sal oil	KGS
		1515 90 20	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	KGS
		1515 90 30	Fixed vegetable oils, namely the following : cardamom oil, chillies/ capsicum oil, turmeric oil ajwain seed oil, niger seed oil, garlic oil	KGS
		1515 90 40	Fixed vegetable oils of edible grade namely the following: mango kernel oil, mahua oil, rice bran oil	KGS
		1515 90 91	Edible grade	KGS
		1515 90 99	Other	KGS
<b>1516</b>			<b>ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTERESTERIFIED, RE-ESTERIFIED OR ELADLNISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED</b>	
		1516 10 00	Animal fats and oils and their fractions	KGS
	<b>1516 20</b>		<b>Vegetable fats and oils and their fractions:</b>	
			<b>Cotton seed oil:</b>	
		1516 20 11	Edible grade	KGS
		1516 20 19	Other	KGS
			<b>Groundnut oil:</b>	
		1516 20 21	Edible grade	KGS
		1516 20 29	Other	KGS
			<b>Hydrogenated castor oil (opal wax):</b>	
		1516 20 31	Edible grade	KGS
		1516 20 39	Other	KGS
			<b>Other:</b>	
		1516 20 91	Edible grade	KGS
		1516 20 99	Other	KGS

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
1517			<b>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</b>	
	1517 10		<i>Margarine, excluding liquid margarine:</i>	
		1517 10 10	Of animal origin	KGS
			<i>Of vegetable origin:</i>	
		1517 10 21	Edible grade	KGS
		1517 10 22	Linnoxyn	KGS
		1517 10 29	Other	KGS
	1517 90		<i>Other:</i>	
		1517 90 10	Sal fat (processed or refined)	KGS
		1517 90 20	Peanut butter	KGS
		1517 90 30	Imitation lard of animal origin	KGS
		1517 90 40	Imitation lard of vegetable origin	KGS
		1517 90 90	Other	KGS
1518			<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 1516; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED</b>	
	1518 00		<i>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 of this Chapter, not elsewhere specified or included:</i>	

Heading No.	H.S. Code	ITC(HS) Code	Description	Unit
			<b><i>Lin seed oil:</i></b>	
		1518 00 11	Edible grade	KGS
		1518 00 19	Other	KGS
			<b><i>Castor oil, dehydrated:</i></b>	
		1518 00 21	Edible grade	KGS
		1518 00 29	Other	KGS
			<b><i>Other vegetable oil and its fats:</i></b>	
		1518 00 31	Edible grade	KGS
		1518 00 39	Other	KGS
		1518 00 40	Other	KGS
		1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	KGS
<b>1521</b>			<b>VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACEIN, WHETHER OR NOT REFINED OR COLOURED</b>	
	<b>1521 10</b>		<b><i>Vegetable Waxes:</i></b>	
			<b><i>Carnauba Waxes:</i></b>	
		1521 10 11	Edible wax for waxing fresh fruits and vegetables	KGS
		1521 10 19	Other	KGS
		1521 10 90	Other	KGS
	<b>1521 90</b>		<b><i>Other:</i></b>	
		1521 90 10	Beewax whether or not coloured	KGS
		1521 90 20	Shellac wax whether or not coloured	KGS
		1521 90 90	Other	KGS
<b>1522</b>			<b>DEGRAS: RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES</b>	
	<b>1522 00</b>		<b><i>Degras: residues resulting from the treatment of fatty substances or animal or vegetable waxes:</i></b>	
		1522 00 10	Degras	KGS
		1522 00 20	Soap stocks	KGS
		1522 00 90	Other	KGS