

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.
- 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.

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HS CODE	DESCRIPTION	Unit of quantity	Import duties / Tax (%)																		VAT (%)	
			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									III		IV
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.																					
1501.10.00	- Lard	kg	10	15	0	0	0	0		0		0	0	0	0	0	1,6	1,6	0	0	0	10
1501.20.00	- Other pig fat	kg	10	15	0	0	0	0		0		0	0	0	0	0	1,6	1,6	0	0	0	10
1501.90.00	- Other	kg	10	15	0	0	0	0		0		0	0	0	0	0	5,4	5,4	0	0	0	10
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.																					
1502.10.00	- Tallow	kg	10	15	0	0	0	0		0		0	0	0	0	0	5,4	5,4	0	4,5	3,6	10
1502.90	- Other:																					
1502.90.10	- - Edible	kg	10	15	0	0	0	0		0		0	0	0	0	0	5,4	5,4	0	4,5	3,6	10
1502.90.90	- - Other	kg	10	15	0	0	0	0		0		0	0	0	0	0	5,4	5,4	0	4,5	3,6	10
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.																					
1503.00.10	- Lard stearin or oleostearin	kg	15	22.5	0	6	0	0		0		0	0	0	0	0	8,1	8,1	0	6,8	5,4	10
1503.00.90	- Other	kg	15	22.5	0	6	0	0		0		0	0	0	0	0	8,1	8,1	0	6,8	5,4	10
15.04	Fats and oils and their																					

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	fractions, of fish or marine mammals, whether or not refined, but not chemically modified.																					
1504.10	- Fish-liver oils and their fractions:																					
1504.10.20	-- Solid fractions	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	1,8	1,8	0	0	0	10
1504.10.90	-- Other	kg	10	15	0	0	0	0		0		0	0	0	0	0	1,8	1,8	0	0	0	10
1504.20	- Fats and oils and their fractions, of fish, other than liver oils:																					
1504.20.10	-- Solid fractions	kg	5	7.5	0	0	5	0		0		0	0	0	0	0	1,8	1,8	0	0	0	10
1504.20.90	-- Other	kg	10	15	0	0	5	0		0		0	0	0	0	0	1,8	1,8	0	0	0	10
1504.30.00	- Fats and oils and their fractions, of marine mammals																					
1504.30.00.10	-- Solid fractions	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	1,8	1,8	0	3,1	2,5	10
1504.30.00.90	-- Other	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	1,8	1,8	0	0	0	10
15.05	Wool grease and fatty substances derived therefrom (including lanolin).																					
1505.00.10	- Lanolin	kg	10	15	0	0	0	0		0		0	0	0	0	0	3,7	3,7	0	4,5	3,6	10
1505.00.90	- Other	kg	10	15	0	0	0	0		0		0	0	0	0	0	3,7	3,7	0	4,5	3,6	10
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	kg	10	15	0	0	0	0		0		0	0	0	0	0	1,8	1,8	0	2,2	1,8	10
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.																					
1507.10.00	- Crude oil, whether or not	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0	0	10

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	degummed																					
1507.90	- Other:																					
1507.90.10	-- Fractions of unrefined soya-bean oil	kg/litre	5	7.5	0	2	0	0		0		0	0	0	0	0	2,7	2,7	0	0	0	10
1507.90.20	-- Refined, bleached and deodorised (RBD) soya-bean oil	kg/litre	15	22.5	0	6	0	0		0		0	0	0	0	0	8,1	8,1	0	2,1	0	10
1507.90.90	-- Other	kg/litre	15	22.5	0	6	0	0		0		0	0	0	0	0	8,1	8,1	0	2,1	0	10
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.																					
1508.10.00	- Crude oil	kg/litre	5	7.5	0	0	0	0	MM	0	MY	0	0	0	0	0	2,7	2,7	0		0	10
1508.90.00	- Other																					
1508.90.00.10	-- Fractions of unrefined ground nut oil	kg/litre	20	30	0	10	0	0		0	MY	0	0	0	0	0	2,7	2,7	2,3	0	0	10
1508.90.00.90	-- Other	kg/litre	20	30	0	10	0	0		0	MY	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.																					
1509.20	- Extra virgin olive oil																					
1509.20.10	-- In packings of a net weight not exceeding 30kg	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
1509.20.90	-- Other	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
1509.30.00	- Virgin olive oil	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
1509.40.00	- Other virgin olive oil	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
1509.90	- Other:																					
	-- Fractions of unrefined oil:																					
1509.90.11	--- In packings of a net weight not exceeding 30kg	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
1509.90.19	--- Other	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10

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	-- Other:																					
1509.90.91	--- In packings of net weight not exceeding 30kg	kg/litre	20	30	0	8	0	0		0		0	0	0	0	0	0	0	0	5	2,5	10
1509.90.99	--- Other	kg/litre	20	30	0	8	0	0		0		0	0	0	0	0	0	0	0	5	2,5	10
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils and fractions with oils or fractions of heading 15.09.																					
1510.00.00	- Crude olive pomace oil	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	1,8	1,8	0	0	0	10
1510.90	- Other																					
1510.90.10	-- Crude oil	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	1,8	1,8	0	0	0	10
1510.90.20	- Fractions of unrefined oil	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	1,8	1,8	0	0	0	10
1510.90..90	- Other	kg/litre	25	37.5	0	10	0	0		0		0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.																					
1511.10.00	- Crude oil	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	1,8	1,8	0	0	0	10
1511.90	- Other:																					
1511.90.20	-- Refined oil	kg/litre	30	45	0	*	0	0	TH, CN	0	KH, PH, TH	0	0	0	0	0	13,6	13,6	2,3	11,3	9	10
	-- Fractions of refined oil:																					
	--- Solid fractions:																					
1511.90.31	---- With iodine value 30 or more, but less than 40	kg/litre	30	45	0	*	0	0	TH, CN	0	KH, PH, TH	0	0	0	0	0	13,6	13,6	2,3	11,3	9	10
1511.90.32	---- Other	kg/litre	30	45	0	*	0	0	TH, CN	0	KH, PH, TH	0	0	0	0	0	13,6	13,6	2,3	11,3	9	10
	--- Liquid fractions:																					

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1511.90.36	---- In packing of a net weight not exceeding 25 kg	kg/litre	30	45	0	*	0	0	TH, CN	0	KH, PH, TH	0	0	0	0	0	13,6	13,6	2,3	11,3	9	10
1511.90.37	---- Other, with iodine value 55 or more but less than 60	kg/litre	30	45	0	*	0	0	TH, CN	0	KH, PH, TH	0	0	0	0	0	13,6	13,6	2,3	11,3	9	10
1511.90.39	---- Other	kg/litre	30	45	0	*	0	0	TH, CN	0	KH, PH, TH	0	0	0	0	0	13,6	13,6	2,3	11,3	9	10
	-- Fractions of unrefined oil:																					
1511.90.41	--- Solid fractions	kg/litre	7	10.5	0	*	0	0	TH, CN	0	KH, PH	0	0	0	0	0	1,8	1,8	0	0	0	10
1511.90.42	--- Other, with packing of a net weight not exceeding 25 kg	kg/litre	7	10.5	0	*	0	0	TH, CN	0	KH, PH	0	0	0	0	0	1,8	1,8	0	0	0	10
1511.90.49	--- Other	kg/litre	7	10.5	0	*	0	0	TH, CN	0	KH, PH	0	0	0	0	0	1,8	1,8	0	0	0	10
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.																					
	- Sunflower-seed or safflower oil and fractions thereof:																					
1512.11.00	-- Crude oil	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0	0	10
1512.19	-- Other:																					
1512.19.10	--- Fractions of unrefined sunflower-seed oil or safflower oil	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0	0	
1512.19.20	--- Refined	kg/litre	15	22.5	0	6	0	0		0		0	0	0	0	0	8,1	8,1	0	2,1	0	10
1512.19.90	--- Other	kg/litre	15	22.5	0	6	0	0		0		0	0	0	0	0	8,1	8,1	0	2,1	0	10
	- Cotton seed oil and its fractions:																					
1512.21.00	-- Crude oil, whether or not gossypol has been removed	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	1,8	1,8	0	0	0	10
1512.29	-- Other:																					
1512.29.10	--- Fractions of unrefined	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	1,8	1,8	0	0	0	10

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	cotton-seed oil																					
1512.29.90	- - - Other	kg/litre	25	37.5	0	10	0	0		0		0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.																					
	- Coconut (copra) oil and its fractions:																					
1513.11	-- Crude oil																					
1513.11.10	- - - Virgin coconut oil	kg/litre	5	7.5	0	0	0	0	MM, TH	0	PH	0	0	0	0	0	1,8	1,8	0	0	0	10
1513.11.90	- - - Other	kg/litre	5	7.5	0	0	0	0	MM, TH	0	PH	0	0	0	0	0	1,8	1,8	0	0	0	10
1513.19	-- Other:																					
1513.19.10	- - - Fractions of unrefined coconut oil	kg/litre	5	7.5	0	0	0	0	TH	0	PH	0	0	0	0	0	1,8	1,8	0	0	0	10
1513.19.90	- - - Other	kg/litre	30	45	0	12	0	0	TH	0	PH, TH	0	0	0	0	0	13,6	13,6	2,3	11,3	9	10
	- Palm kernel or babassu oil and fractions thereof:																					
1513.21	-- Crude oil:																					
1513.21.10	- - - Palm kernel oil	kg/litre	7	10.5	0	0	0	0	TH	0	PH	0	0	0	0	0	2,7	2,7	0	0	0	10
1513.21.90	- - - Other	kg/litre	7	10.5	0	0	0	0	TH	0	PH	0	0	0	0	0	2,7	2,7	0	0	0	10
1513.29	-- Other:																					
	- - - Fractions of unrefined palm kernel oil or of unrefined babassu oil:																					
1513.29.11	- - - - Solid fractions of unrefined palm kernel oil	kg/litre	5	7.5	0	0	0	0	TH	0	PH	0	0	0	0	0	2,7	2,7	0	0	0	10
1513.29.12	- - - - Solid fractions of unrefined babassu oil	kg/litre	5	7.5	0	0	0	0	TH	0	PH	0	0	0	0	0	2,7	2,7	0	0	0	10
1513.29.13	- - - - Other, of unrefined palm kernel oil (palm kernel olein)	kg/litre	5	7.5	0	0	0	0	TH	0	PH	0	0	0	0	0	2,7	2,7	0	0	0	10

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1513.29.14	- - - - Other, of unrefined babassu oil	kg/litre	5	7.5	0	0	0	0	TH	0	PH	0	0	0	0	0	2,7	2,7	0	0	0	10
	- - - Other:																					
1513.29.91	- - - - Solid fractions of palm kernel oil	kg/litre	25	37.5	0	10	0	0	TH	0	PH	0	0	0	0	0	13,6	13,6	2,3	11,3	9	10
1513.29.92	- - - - Solid fractions of babassu oil	kg/litre	25	37.5	0	10	0	0	TH	0	PH	0	0	0	0	0	13,6	13,6	2,3	11,3	9	10
1513.29.94	- - - - Palm kernel olein, refined, bleached and deodorized (RBD)	kg/litre	25	37.5	0	10	0	0	TH	0	PH	0	0	0	0	0	13,6	13,6	2,3	11,3	9	10
1513.29.95	- - - - Palm kernel oil, RBD	kg/litre	35	52.5	0	14	0	0	TH	0	PH	0	0	0	0	0	13,6	13,6	2,3	11,3	9	10
1513.29.96	- - - - Other, palm kernel oil	kg/litre	25	37.5	0	10	0	0	TH	0	PH	0	0	0	0	0	13,6	13,6	2,3	11,3	9	10
1513.29.97	- - - - Other, of babassu oil	kg/litre	25	37.5	0	10	0	0	TH	0	PH	0	0	0	0	0	13,6	13,6	2,3	11,3	9	10
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.																					
	- Low erucic acid rape or colza oil and its fractions:																					
1514.11.00	-- Crude oil	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0	0	10
1514.19	-- Other:																					
1514.19.10	- - - Fractions of unrefined oil	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0	0	10
1514.19.20	- - - Refined	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0	0	10
1514.19.90	- - - Other	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0	0	10
	- Other:																					
1514.91.00	-- Crude oil:	kg/litre	5	7.5	0	*	0	0	CN	0		0	0	0	0	0	2,7	2,7	0	0	0	10
1514.99	-- Other:																					
1514.99.10	- - - Fractions of unrefined oil	kg/litre	5	7.5	0	*	0	0	CN	0		0	0	0	0	0	2,7	2,7	0	0	0	10
1514.99.90	- - - Other	kg/litre	20	30	0	*	0	0	CN	0		0	0	0	0	0	10,9	10,9	0	2,8	0	10
15.15	Other fixed vegetable fats and oils (including jojoba oil) and																					

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	their fractions, whether or not refined, but not chemically modified.																					
	- Linseed oil and its fractions:																					
1515.11.00	-- Crude oil	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	1,8	1,8	0	0	0	10
1515.19.00	-- Other	kg/litre	15	22.5	0	6	0	0		0		0	0	0	0	0	5,4	5,4	0	2,5	1,2	10
	- Maize (corn) oil and its fractions:																					
1515.21.00	-- Crude oil	kg/litre	5	7.5	0	0	0	0		0	PH	0	0	0	0	0	1,8	1,8	0	0	0	10
1515.29	-- Other:																					
	--- Fractions of unrefined oil																					
1515.29.11	---- Solid fractions	kg/litre	5	7.5	0	0	0	0		0	MY, PH	0	0	0	0	0	2,7	2,7	0	0	0	10
1515.29.19	---- Other	kg/litre	5	7.5	0	0	0	0		0	MY, PH	0	0	0	0	0	2,7	2,7	0	0	0	10
	--- Other:																					
1515.29.91	---- Solid fractions	kg/litre	20	30	0	8	0	0		0	MY, PH	0	0	0	0	0	10,9	10,9	0	2,8	0	10
1515.29.99	---- Other	kg/litre	30	45	0	12	0	0		0	MY, PH	0	0	0	0	0	10,9	10,9	0	2,8	0	10
1515.30	- Castor oil and its fractions:																					
1515.30.10	-- Crude oil	kg/litre	7	10.5	0	0	0	0	MM	0	MY	0	0	0	0	0	2,7	2,7	0	0	0	10
1515.30.90	-- Other	kg/litre	15	22.5	0	6	0	0	MM	0	MY	0	0	0	0	0	5,4	5,4	0	4,5	3,6	10
1515.50	- Sesame oil and its fractions:																					
1515.50.10	-- Crude oil	kg/litre	7	10.5	0	3	0	0	MM	0	MY, KR	0	0	0	0	0	2,7	2,7	0	0	0	10
1515.50.20	-- Fractions of unrefined oil	kg/litre	5	7.5	0	2	0	0	MM	0	MY, KR	0	0	0	0	0	2,7	2,7	0	0	0	10
1515.50.90	-- Other	kg/litre	25	37.5	0	10	0	0	MM	0	MY, KR	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
1515.60.00	- Microbial fats and oils and their fractions	kg/litre	30	45	0	12	0	0		0	MY	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
1515.90	- Other:																					
	-- Illipe nut oil:																					
1515.90.11	--- Crude oil	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0	0	10

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1515.90.12	--- Fractions of unrefined oil	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0	0	10
1515.90.19	--- Other	kg/litre	25	37.5	0	10	0	0		0	MY	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
	-- Tung oil:																					
1515.90.21	--- Crude oil	kg/litre	5	7.5	0	0	0	0	MM	0	MY	0	0	0	0	0	2,7	2,7	0	0	0	10
1515.90.22	--- Fractions of unrefined oil	kg/litre	5	7.5	0	0	0	0		0	MY	0	0	0	0	0	2,7	2,7	0	0	0	10
1515.90.29	--- Other	kg/litre	10	15	0	0	0	0		0	MY	0	0	0	0	0	5,4	5,4	0	2,5	1,2	10
	-- Jojoba oil:																					
1515.90.31	--- Crude oil	kg/litre	5	7.5	0	0	0	0	MM	0	MY	0	0	0	0	0	2,7	2,7	0	0	0	10
1515.90.32	--- Fractions of unrefined oil	kg/litre	5	7.5	0	0	0	0		0	MY	0	0	0	0	0	2,7	2,7	0	0	0	10
1515.90.39	--- Other	kg/litre	25	37.5	0	10	0	0		0	MY	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
	-- Other:																					
1515.90.91	--- Crude oil	kg/litre	5	7.5	0	0	0	0	MM	0	MY	0	0	0	0	0	2,7	2,7	0	0	0	10
1515.90.92	--- Fractions of unrefined oil	kg/litre	5	7.5	0	0	0	0		0	MY	0	0	0	0	0	2,7	2,7	0	0	0	10
1515.90.99	--- Other	kg/litre	30	45	0	12	0	0		0	MY	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
15.16	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.																					
1516.10	- Animal fats and oils and their fractions:																					
1516.10.20	-- Re-esterified	kg/litre	22	33	0	9	0	0		0		0	0	0	0	0	12	12	2	11,3	9	10
1516.10.90	-- Other	kg/litre	22	33	0	9	0	0		0		0	0	0	0	0	12	12	2	11,3	9	10
1516.20	- Vegetable fats and oils and their fractions:																					
	-- Re-esterified:																					
1516.20.11	--- Of soya bean	kg/litre	20	30	0	8	0	0		0	MY	0	0	0	0	0	10,9	10,9	0	3,4	0	10
1516.20.12	--- Of the fruit of the oil palm,	kg/litre	25	37.5	0	10	0	0		0	MY	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10

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	crude																					
1516.20.14	--- Of coconuts	kg/litre	30	45	0	12	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	11,3	9	10	
1516.20.17	--- Of ground-nuts	kg/litre	25	37.5	0	10	0	0	0	MY	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10	
1516.20.18	--- Of linseed	kg/litre	25	37.5	0	10	0	0	0	MY, KR	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10	
1516.20.19	--- Other	kg/litre	25	37.5	0	10	0	0	0	MY	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10	
	-- Re-esterified, of oil palm																					
1516.20.21	--- Of the fruit of the oil palm, crude	kg/litre	25	37.5	0	10	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	11,3	9	10	
1516.20.22	--- Of the fruit of the oil palm, other than crude	kg/litre	30	45	0	12	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	11,3	9	10	
1516.20.23	--- Of palm kernels, crude	kg/litre	25	37.5	0	10	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	11,3	9	10	
1516.20.24	--- Of palm kernels, refined, bleached and deodorised (RBD)	kg/litre	30	45	0	12	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	11,3	9	10	
1516.20.25	--- Of palm kernel olein, crude	kg/litre	25	37.5	0	10	0	0	0	MY	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10	
1516.20.26	--- Of palm kernel olein, refined, bleached and deodorised (RBD)	kg/litre	25	37.5	0	10	0	0	0	MY	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10	
1516.20.29	--- Other	kg/litre	25	37.5	0	10	0	0	0	MY	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10	
	-- Hydrogenated, in flakes:																					
1516.20.31	--- Of ground-nuts, of coconuts, of soya beans	kg/litre	30	45	0	12	0	0	0	MY	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10	
1516.20.32	--- Of linseed	kg/litre	25	37.5	0	10	0	0	0	MY	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10	
1516.20.33	--- Of olives	kg/litre	25	37.5	0	10	0	0	0	MY	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10	
1516.20.34	--- Of fruit of the oil palm	kg/litre	30	45	0	12	0	0	0	MY	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10	
1516.20.35	--- Of palm kernels	kg/litre	30	45	0	12	0	0	0	MY	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10	
1516.20.39	--- Other	kg/litre	30	45	0	12	0	0	0	MY	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10	
	-- Hydrogenated, in other forms:																					
1516.20.41	--- Of castor seeds (Opal wax)	kg/litre	30	45	0	12	0	0	0	MY, PH, KR	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10	
1516.20.42	--- Of coconuts	kg/litre	30	45	0	12	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10	

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1516.20.43	--- Of ground-nuts	kg/litre	30	45	0	12	0	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
1516.20.44	--- Of linseed	kg/litre	25	37.5	0	10	0	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
1516.20.45	--- Of olives	kg/litre	25	.7.5	0	10	0	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
1516.20.46	--- Of fruit of the oil palm	kg/litre	30	45	0	12	0	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
1516.20.47	--- Of palm kernels	kg/litre	30	45	0	12	0	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
1516.20.48	--- Of soya beans	kg/litre	25	37.5	0	10	0	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
1516.20.49	--- Other	kg/litre	30	45	0	12	0	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
	-- Inter-esterified:																					
1516.20.51	--- Of linseed	kg/litre	25	37.5	0	10	0	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
1516.20.52	--- Of olives	kg/litre	25	37.5	0	10	0	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
1516.20.53	--- Of soya beans	kg/litre	25	37.5	0	10	0	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
1516.20.54	--- Of ground-nuts, of oil palm or coconuts	kg/litre	30	45	0	12	0	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
1516.20.59	--- Other	kg	30	45	0	12	0	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
	-- Other, palm stearin, with an iodine value not exceeding 48:																					
1516.20.61	--- Crude	kg/litre	25	37.5	0	10	0	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	11,3	9	10
1516.20.62	--- Refined, bleached and deodorised (RBD)	kg/litre	25	37.5	0	10	0	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	11,3	9	10
1516.20.69	--- Other	kg/litre	25	37.5	0	10	0	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	11,3	9	10
	-- Other:																			2,3		
1516.20.91	--- Palm stearin, with an iodine value exceeding 48	kg/litre	30	45	0	12	0	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
1516.20.92	--- Of linseed	kg/litre	25	37.5	0	10	0	0	0	0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
1516.20.93	--- Of olives	kg/litre	25	37.5	0	10	0	0	0	0	MY,	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10

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1516.20.94	- - - Of soya beans	kg/litre	25	37.5	0	10	0	0		0	PH MY, PH	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
1516.20.96	- - - Refined, bleached and deodorised (RBD) palm kernel stearin	kg/litre	25	37.5	0	10	0	0		0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
1516.20.98	- - - Of ground-nuts, of oil palm or of coconuts	kg/litre	30	45	0	12	0	0		0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
1516.20.99	- - - Other	kg/litre	30	45	0	12	0	0		0	MY, PH	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
1516.30.00	- Microbial fats and oils and their fractions	kg/litre	30	KBTC	0	12	0	0		0	MY	0	0	0	0	0	13,6	13,6	2,3	6,2	3,1	10
15.17	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.																					
1517.10	- Margarine, excluding liquid margarine:																					
1517.10.10	- - In airtight container for retail sale	kg/litre	25	37.5	0	10	0	0	MM	0	PH	0	0	0	0	0	10,9	10,9	0	9	7,2	10
1517.10.90	- - Other	kg/litre	25	37.5	0	10	0	0	MM	0	PH	0	0	0	0	0	10,9	10,9	0	9	7,2	10
1517.90	- Other:																					
1517.90.10	- - Imitation ghee	kg/litre	30	45	0	*	0	0		0	MY, PH	0	0	0	0	5	16,3	16,3	2,7	13,6	10,9	10
1517.90.20	- - Liquid margarine	kg/litre	25	37.5	0	25	0	0		0	MY, PH	0	0	0	0	5	13,6	13,6	2,3	11,3	9	10
11517.90.30	- - Of a kind used as mould release preparations	kg/litre	30	45	0	*	0	0		0	MY, PH	0	0	0	0	5	16,3	16,3	2,7	13,6	10,9	10
	- - Imitation lard; shortening:																					
1517.90.43	- - - Shortening	kg/litre	25	37.5	0	25	0	0		0	MY, PH	0	0	0	0	5	10,9	10,9	0	9	7,2	10
1517.90.44	- - - Imitation lard	kg/litre	25	37.5	0	25	0	0		0	MY, PH	0	0	0	0	5	13,6	13,6	2,3	11,3	9	10
1517.90.50	- - Othersolid mixtures or	kg/litre	30	45	0	*	0	0		0	MY, PH	0	0	0	0	5	16,3	16,3	2,7	13,6	10,9	10

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	preparations of vegetable fats or oils or of their fractions																					
	-- Other mixtures or preparations of vegetable fats or oils or of their fractions:																					
1517.90.61	---- In which ground-nut oil predominates	kg/litre	30	45	0	*	0	0	0	MY, PH	0	0	0	0	5	16,3	16,3	2,7	13,6	10,9	10	
1517.90.62	---- In which crude palm oil predominates	kg/litre	30	45	0	*	0	0	0	MY, PH	0	0	0	0	5	16,3	16,3	2,7	13,6	10,9	10	
1517.90.63	---- In which other palm oil predominates, in packings of a net weight not exceeding 25kg	kg/litre	30	45	0	*	0	0	0	MY, PH	0	0	0	0	5	16,3	16,3	2,7	13,6	10,9	10	
1517.90.64	---- In which other palm oil predominates, in packings of a net weight exceeding 25kg	kg/litre	30	45	0	*	0	0	0	MY, PH	0	0	0	0	5	16,3	16,3	2,7	13,6	10,9	10	
1517.90.65	---- In which palm kernel oil predominates	kg/litre	30	45	0	*	0	0	0	MY, PH	0	0	0	0	5	16,3	16,3	2,7	13,6	10,9	10	
1517.90.66	---- In which palm kernel oleinpredominates	kg/litre	30	45	0	*	0	0	0	MY, PH	0	0	0	0	5	16,3	16,3	2,7	13,6	10,9	10	
1517.90.67	---- In which soya bean oil or coconut oil predominates									MY, PH												
1517.90.67.10	--- In which soya-bean oil predominates	kg/litre	30	45	0	*	0	0	0		0	0	0	0	5	16,3	16,3	2,7	13,6	10,9	10	
1517.90.67.90	---- Other	kg/litre	30	45	0	*	0	0	0		0	0	0	0	5	16,3	16,3	2,7	7,5	3,7	10	
1517.90.68	---- In which illipenut oil predominates	kg/litre	30	45	0	*		0	0	MY	0	0	0	0	5	16,3	16,3	2,7	13,6	10,9	10	
1517.90.69	---- Other	kg/litre	30	45	0	*	0	0	0	MY, PH	0	0	0	0	5	16,3	16,3	2,7	7,5	3,7	10	
1517.90.80	-- Of mixtures or preparations of animal fats or oils or of their fractions	kg/litre	30	45	0	*	0	0	0	MY, PH	0	0	0	0	5			7,7	7,5	3,7	10	
1517.90.90	-- Other	kg/litre	30	45	0	*	0	0	0	MY, PH	0	0	0	0	5	16,3	16,3	2,7	7,5	3,7	10	
15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated,																					

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	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.																					
	- 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:																					
1518.00.12	-- Animal fats and oils	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0,7	0	10
1518.00.14	-- Ground-nut, soya-bean, palm or coconut oil	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0,7	0	10
1518.00.15	-- Linseed oil and its fractions	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0,7	0	10
1518.00.16	-- Olive oil and its fractions	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0,7	0	10
1518.00.19	-- Other	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0,7	0	10
1518.00.20	- Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oil	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0,7	0	10
	- Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oil																					
1518.00.32	-- Of palm oil or palm kernel olein, neutralised, bleached and deodorised (NBD) or refined, bleached and deodorised (RBD)	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0,7	0	10
1518.00.33	-- Of linseed	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0,7	0	10

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1518.00.34	-- Of olives	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0,7	0	10
1518.00.35	-- Of ground-nuts	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0,7	0	10
1518.00.36	-- Of soya beans or coconuts	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0,7	0	10
1518.00.37	-- Of cotton seeds	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0,7	0	10
1518.00.38	-- Of the fruit of the oil palm or palm kernels, other	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0,7	0	10
1518.00.39	-- Other	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0,7	0	10
1518.00.60	- Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	1,8	1,8	0	0,7	0	10
1518.00.90	- Other																					
1815.00.90.10	-- Inedible mixtures or preparations of microbial fats or oils or of fractions of various microbial fats or oils	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	2,7	2,7	0	0,7	0	10
1518.00.90.90	-- Other	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	1,8	1,8	0	0,7	0	10
15.20	Glycerol, crude; glycerol waters and glycerol lyes.																					
1520.00.10	- Crude glycerol	kg/litre	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
1520.00.90	- Other	kg/litre	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.																					
1521.10.00	- Vegetable waxes	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
1521.90	- Other:																					
1521.90.10	-- Beeswax and other insect waxes	kg	5	7.5	0	0	0	0	MM	0	MY	0	0	0	0	0	0	0	0	0	0	10

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1521.90.20	- - Spermaceti	kg	3	4.5	0	0	0	0	MM	0	MY	0	0	0	0	0	0	0	0	0	0	10
15.22	Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes.																					
1522.00.10	- Degras	kg/litre	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
1522.00.90	- Other	kg/litre	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10