#### 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 Note.

- 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.

# **CUSTOMS TARIFF - SCHEDULE**

| Tariff<br>Item | Description of Goods   | Unit of<br>Meas. | MFN<br>Tariff | Applicable Preferential Tariffs  |
|----------------|--|------------------|---------------|--|
| 15.01          | Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.                               |                  |               |  |
| 1501.10.00     | 00 <b>-Lard</b>  | KGM              | Free          | CCCT,LDCT,GPT,UST,<br>MXT,CIAT,CT,CRT,IT,<br>PT,COLT,JT,PAT,HNT,<br>KRT,CEUT,UAT,<br>CPTPT,UKT:Free                      |
| 1501.20.00     | 00 -Other pig fat  | KGM              | Free          | CCCT,LDCT,GPT,UST,<br>MXT, CIAT, CT, CRT, IT,<br>PT,COLT,JT,PAT,HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free              |
| 1501.90.00     | 00 -Other  | KGM              | Free          | CCCT,LDCT,GPT,UST,<br>MXT, CIAT, CT, CRT, IT,<br>PT,COLT,JT,PAT,HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free              |
| 15.02          | Fats of bovine animals, sheep or goats, other than those of heading 15.03.   |                  |               |  |
| 1502.10.00     | -Tallow  |                  | Free          | CCCT,LDCT,GPT,UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free                |
|                | 10 <i>Edible</i>   | KGM<br>KGM       |               | or ir i, okti. Hee   |
| 1502.90.00     | 00 -Other  | KGM              | Free          | CCCT,LDCT,GPT,UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free                |
| 1503.00.00     | On Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.    | KGM              | Free          | CCCT,LDCT,GPT,UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free                |
| 15.04          | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified. |                  |               |  |
| 1504.10        | -Fish-liver oils and their fractions   |                  |               |  |
| 1504.10.10     | 00For use in the manufacture of medicaments  | KGM              | Free          | CCCT,LDCT,GPT,UST,<br>MXT, CIAT, CT, CRT, IT,<br>NT, SLT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT, UKT: Free |

| Tariff<br>Item | ss                     | Description of Goods   | Unit of<br>Meas. | MFN<br>Tariff | Applicable<br>Preferential Tariffs  |
|----------------|------------------------|--|------------------|---------------|---|
|                | -                      | Other:   |                  |               |   |
| 1504.10.91     | 1 00 -                 | For use in Canadian manufactures   | KGM              | Free          | CCCT,LDCT,GPT,UST,<br>MXT, CIAT, CT, CRT, IT,<br>NT, SLT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT, UKT: Free    |
| 1504.10.99     | 9 00 -                 | Other  | KGM              | 5%            | CCCT, LDCT, UST,<br>MXT, CT, CRT, IT, NT,<br>SLT, PT, COLT, JT, PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT, UKT: Free<br>GPT: 5% |
| 1504.20.00     | <b>0</b> 00 <b>-</b> 1 | Fats and oils and their fractions, of fish, other than liver oils                                    | KGM              | Free          | CCCT,LDCT,GPT,UST,<br>MXT,CIAT,CT,CRT,IT,<br>NT,SLT,PT,COLT,JT,<br>PAT,HNT,KRT,CEUT,<br>UAT,CPTPT,UKT:Free                  |
| 1504.30.00     | <b>0</b> 00 <b>-1</b>  | Fats and oils and their fractions, of marine mammals   | KGM              | Free          | CCCT,LDCT,GPT,UST,<br>MXT, CT, CRT, IT, NT,<br>SLT,PT,COLT,JT,PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT, UKT: Free              |
| 1505.00.00     | 0 00 <b>v</b>          | Nool grease and fatty substances derived therefrom (including lanolin).                              | KGM              | Free          | CCCT,LDCT,GPT,UST,<br>MXT,CIAT,CT,CRT,IT,<br>PT,COLT,JT,PAT,HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free                     |
| 1506.00.00     |                        | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified. | KGM              | Free          | CCCT,LDCT,GPT,UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free                   |
| 15.07          |                        | Soya-bean oil and its fractions, whether or not refined, but not chemically modified.                |                  |               |   |
| 1507.10.00     | 0 00 -                 | Crude oil, whether or not degummed   | KGM              | 4.5%          | CCCT, LDCT, UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free                     |
| 1507.90.00     | 00 -                   | Other  | KGM              | Free          | CCCT,LDCT,GPT,UST,<br>MXT,CIAT,CT,CRT,IT,<br>PT,COLT,JT,PAT,HNT,<br>KRT,CEUT,UAT,<br>CPTPT,UKT:Free                         |
| 15.08          |                        | Ground-nut oil and its fractions, whether or not refined, but not chemically modified.               |                  |               |   |

| Tariff<br>Item | ss       | Description of Goods   | Unit of<br>Meas.  | MFN<br>Tariff | Applicable Preferential Tariffs  |
|----------------|----------|--|-------------------|---------------|--|
| 1508.10.00     | 00       | -Crude oil   | KGM               | 4.5%          | CCCT,LDCT,GPT,UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free          |
| 1508.90.00     | 00       | -Other   | KGM               | 9.5%          | CCCT, LDCT, UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free<br>GPT: 5% |
| 15.09          |          | Olive oil and its fractions, whether or not refined, but not chemically modified.  |                   |               |  |
| 1509.20.00     | )        | -Extra virgin olive oil  |                   | Free          | CCCT,LDCT,GPT,UST,<br>MXT, CIAT, CT, CRT, IT,<br>PT,COLT,JT,PAT,HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free        |
|                | 12       | In containers of a capacity less than 18 kg: Certified organic   | KGM<br>KGM<br>KGM |               |  |
| 1509.30.00     | )        | -Virgin olive oil  |                   | Free          | CCCT,LDCT,GPT,UST,<br>MXT, CIAT, CT, CRT, IT,<br>PT,COLT,JT,PAT,HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free        |
|                | 11<br>12 | In containers of a capacity less than 18 kg: Certified organic   | KGM<br>KGM<br>KGM |               |  |
| 1509.40.00     | 00       | -Other virgin olive oils   | KGM               | Free          | CCCT,LDCT,GPT,UST,<br>MXT, CIAT, CT, CRT, IT,<br>PT,COLT,JT,PAT,HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free        |
| 1509.90.00     | 1        | -Other   |                   | Free          | CCCT,LDCT,GPT,UST,<br>MXT,CIAT,CT,CRT,IT,<br>PT,COLT,JT,PAT,HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free            |
|                |          | In containers of a capacity less than 18 kg  | KGM<br>KGM        |               |  |
|                | 20       | III container sizes or to kg or more   | NGIVI             |               |  |
| 15.10          |          | 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. |                   |               |  |

| Tariff<br>Item S    | S Description of Goods   | Unit of Meas. | MFN<br>Tariff | Applicable Preferential Tariffs   |
|---------------------|--|---------------|---------------|---|
| <b>1510.10.00</b> 0 | 0 -Crude olive pomace oil  | KGM           | Free          | CCCT,LDCT,GPT,UST,<br>MXT,CIAT,CT,CRT,IT,<br>PT,COLT,JT,PAT,HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free   |
| <b>1510.90.00</b> 0 | 0 -Other   | КСМ           | Free          | CCCT,LDCT,GPT,UST,<br>MXT,CIAT,CT,CRT,IT,<br>PT,COLT,JT,PAT,HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free   |
| 15.11               | Palm oil and its fractions, whether or not refined, but not chemically modified.   |               |               |   |
| <b>1511.10.00</b> 0 | 0 -Crude oil   | КСМ           | 6%            | CCCT,LDCT,GPT,UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free |
| <b>1511.90.00</b> 0 | 0 -Other   | KGM           | Free          | CCCT,LDCT,GPT,UST,<br>MXT,CIAT,CT,CRT,IT,<br>PT,COLT,JT,PAT,HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free   |
| 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:  |               |               |   |
| <b>1512.11.00</b> 0 | 0Crude oil   | KGM           | 4.5%          | CCCT, LDCT, UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free   |
| 1512.19             | Other  |               |               |   |
|                     | Sunflower-seed oil and fractions thereof:  |               |               |   |
| 1512.19.11 0        | 0For processing  | KGM           | Free          | CCCT, LDCT, UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free   |
| 1512.19.19 0        | 0Other   | KGM           | 9.5%          | CCCT, LDCT, UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free   |
|                     | Safflower oil and fractions thereof:   |               |               |   |
|                     |  |               |               |   |

| Tariff<br>Item | SS Description of Goods   | Unit of Meas. | MFN<br>Tariff | Applicable Preferential Tariffs  |
|----------------|---|---------------|---------------|--|
| 1512.19.21     | 00For processing  | KGM           | Free          | AUT, NZT, CCCT, LDCT<br>UST, MXT, CT, CRT, IT<br>PT, COLT, JT, PAT, HNT<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free                           |
| 1512.19.29     | 00Other   | KGM           | 11%           | CCCT, LDCT, UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free<br>AUT: 6%<br>NZT: 6%            |
|                | -Cotton-seed oil and its fractions:   |               |               |  |
| 1512.21.00     | 00Crude oil, whether or not gossypol has been removed   | KGM           | 4.5%          | CCCT,LDCT,GPT,UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free                                |
| 1512.29.00     | 00Other   | KGM           | 9.5%          | CCCT, LDCT, UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free<br>AUT: 7%<br>NZT: 7%<br>GPT: 5% |
| 15.13          | Coconut (copra), palm kernel or babassu oil and fractions thereof whether or not refined, but not chemically modifed. | f,            |               |  |
|                | -Coconut (copra) oil and its fractions:   |               |               |  |
| 1513.11.00     | 00Crude oil   | KGM           | 6%            | CCCT,LDCT,GPT,UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free                                |
| 1513.19        | Other   |               |               |  |
| 1513.19.10     | 00For processing  | KGM           | Free          | CCCT,LDCT,GPT,UST,<br>MXT, CIAT, CT, CRT, IT,<br>PT, COLT,JT,PAT,HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free                             |
| 1513.19.90     | 00Other   | KGM           | 11%           | CCCT,LDCT,GPT,UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free                                |
|                | -Palm kernel or babassu oil and fractions thereof:  |               |               |  |

| Tariff<br>Item | ss    | Description of Goods  | Unit of<br>Meas. | MFN<br>Tariff | Applicable<br>Preferential Tariffs  |
|----------------|-------|---|------------------|---------------|---|
| 1513.21.00     | 00    | Crude oil   | KGM              | 6%            | CCCT,LDCT,GPT,UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free           |
| 1513.29        |       | Other   |                  |               |   |
| 1513.29.10     | 00 00 | Palm kernel oil and its fractions for use in the manufacture of margarine and shortening  | KGM              | Free          | CCCT,LDCT,GPT,UST,<br>MXT, CIAT, CT, CRT, IT,<br>PT,COLT,JT,PAT,HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free         |
| 1513.29.90     | 00    | Other   | KGM              | 11%           | CCCT, LDCT, UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free<br>GPT: 10% |
| 15.14          |       | Rape (canola), 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     | 00    | Crude oil   | KGM              | 6%            | CCCT, LDCT, UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free             |
| 1514.19.00     | 00 00 | Other   | KGM              | 11%           | CCCT, LDCT, UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free             |
|                |       | -Other:   |                  |               |   |
| 1514.91.00     | 00    | Crude oil   | KGM              | 6%            | CCCT, LDCT, UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free             |
| 1514.99.00     | 00    | Other   | KGM              | 11%           | CCCT, LDCT, UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free             |
| 15.15          |       | Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. |                  |               |   |
|                |       | -Linseed oil and its fractions:   |                  |               |   |

## **CUSTOMS TARIFF - SCHEDULE**

| Tariff<br>Item | SS                              | Description of Goods | Unit of Meas. | MFN<br>Tariff | Applicable Preferential Tariffs   |
|----------------|---------------------------------|----------------------|---------------|---------------|---|
|                | 00Crude oil                     |                      | KGM           | 4.5%          | CCCT, LDCT, UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free                       |
| 1515.19        | Other                           |                      |               |               |   |
| 1515.19.10     | 00For processing                |                      | KGM           | Free          | CCCT, LDCT, UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free                       |
| 1515.19.90     | 00Other                         |                      | KGM           | 8%            | CCCT, LDCT, UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free                       |
|                | -Maize (corn) oil and its f     | fractions:           |               |               |   |
| 1515.21.00     | 00Crude oil                     |                      | KGM           | 4.5%          | CCCT, LDCT, UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free                       |
| 1515.29.00     | 00 - <b>-Other</b>              |                      | KGM           | 9.5%          | CCCT, LDCT, UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free                       |
| 1515.30.00     | 00 -Castor oil and its fraction | ons                  | KGM           | Free          | CCCT,LDCT,GPT,UST,<br>MXT,CIAT,CT,CRT,IT,<br>PT,COLT,JT,PAT,HNT,<br>KRT,CEUT,UAT,<br>CPTPT,UKT:Free                           |
| 1515.50        | -Sesame oil and its fract       | ions                 |               |               |   |
| 1515.50.10     | 00Crude oil                     |                      | KGM           | 6%            | CCCT, LDCT, UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free                       |
| 1515.50.90     | 00Other                         |                      | KGM           | 11%           | CCCT, LDCT, UST,<br>MXT, CT, CRT, IT, PT,<br>COLT, JT, PAT, HNT,<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free<br>AUT: 6%<br>NZT: 6% |

| Tariff<br>Item | ss | Description of Goods   | Unit of<br>Meas.  | MFN<br>Tariff | Applicable Preferential Tariffs   |
|----------------|----|--|-------------------|---------------|---|
| 1515.60.00     | 00 | -Microbial fats and oils and their fractions   | KGM               | Free          | AUT, NZT, CCCT, LDCT,<br>GPT, UST, MXT, CIAT,<br>CT, CRT, IT, PT, COLT,<br>JT, PAT, HNT, KRT,<br>CEUT, UAT, CPTPT,<br>UKT: Free |
| 1515.90.00     | )  | -Other   |                   | Free          | AUT, NZT, CCCT, LDCT,<br>GPT, UST, MXT, CIAT,<br>CT, CRT, IT, PT, COLT,<br>JT, PAT, HNT, KRT,<br>CEUT, UAT, CPTPT,<br>UKT: Free |
|                |    |  | KGM<br>KGM        |               |   |
| 15.16          |    | 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.                       |                   |               |   |
| 1516.10.00     | 00 | -Animal fats and oils and their fractions  | KGM               | Free          | CCCT,LDCT,GPT,UST,<br>MXT, CT, CRT, IT, NT,<br>SLT,PT,COLT,JT,PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT, UKT: Free                  |
| 1516.20.00     | )  | -Vegetable fats and oils and their fractions   |                   | Free          | CCCT,LDCT,GPT,UST,<br>MXT, CIAT, CT, CRT, IT,<br>NT, SLT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT, UKT: Free        |
|                | 20 | Soya-bean oil and its fractions<br>Rape (canola) or colza oil and their fractions  | KGM<br>KGM<br>KGM |               | OAT, OF IT I, OKT. FIELD  |
| 1516.30.00     | 00 | -Microbial fats and oils and their fractions   | KGM               | Free          | CCCT,LDCT,GPT,UST,<br>MXT,CIAT,CT,CRT,IT,<br>NT,SLT,PT,COLT,JT,<br>PAT,HNT,KRT,CEUT,<br>UAT,CPTPT,UKT:Free                      |
| 15.17          |    | 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 or oils or their fractions of heading 15.16. |                   |               |   |
| 1517.10        |    | -Margarine, excluding liquid margarine   |                   |               |   |
| 1517.10.10     | 00 | Within access commitment   | KGM               | 7.5%          | CCCT,LDCT,GPT,UST,<br>MXT, CT, CRT, IT, NT,<br>SLT,PT,COLT,JT,PAT,<br>HNT, CEUT, UAT,<br>CPTPT, UKT: Free                       |
| 1517.10.20     | 00 | Over access commitment   | KGM               | 82.28¢/kg     | LDCT, MXT, CT, CRT,<br>JT, PAT, HNT, UAT,<br>UST, CPTPT: Free   |

| Tariff<br>Item       | Description of Goods   | Unit of Meas. | MFN<br>Tariff                          | Applicable<br>Preferential Tariffs  |
|----------------------|--|---------------|--|---|
| 1517.90              | Other  | -             |  |   |
| 1517.90.10 00        | Imitation lard   | KGM           | Free                                   | CCCT,LDCT,GPT,UST<br>MXT, CIAT, CT, CRT, IT<br>NT, SLT, PT, COLT, JT<br>PAT, HNT, KRT, CEUT<br>UAT, CPTPT, UKT: Fre                         |
|                      | Substitutes for butter:  |               |  |   |
| 517.90.21 00         | Within access commitment   | KGM           | 7.5%                                   | CCCT, LDCT, UST,<br>MXT, CT, CRT, PT,<br>COLT, JT, PAT, HNT,<br>CEUT, UAT, CPTPT,<br>UKT: Free  |
| 517.90.22 00         | Over access commitment   | KGM           | 218% but not<br>less than<br>\$2.47/kg | LDCT, UST, MXT, CT,<br>CPTPT: Free  |
| 517.90.30 00         | Palm oil and palm kernel oil, and their fractions, and blends thereof, for use in the manufacture of margarine and shortening  | KGM           | Free                                   | CCCT,LDCT,GPT,UST<br>MXT, CIAT, CT, CRT, IT<br>PT,COLT,JT,PAT,HNT<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free                                    |
|                      | Other:   |               |  |   |
| 517.90.91 00         | Shortening   | KGM           | 11%                                    | CCCT,LDCT,GPT,UST<br>MXT, CT, CRT, IT, NT,<br>SLT,PT,COLT,JT,PAT<br>KRT, CEUT, UAT,<br>CPTPT, UKT: Free                                     |
| 517.90.99 00         | Other  | KGM           | 11%                                    | CCCT, LDCT, UST,<br>MXT, CIAT, CT, CRT, IT<br>NT, SLT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT, UKT: Free<br>AUT: 6%<br>NZT: 6% |
| <b>1518.00.00</b>    | Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized 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. |               | Free                                   | CCCT,LDCT,GPT,UST<br>MXT, CT, CRT, IT, NT,<br>SLT,PT,COLT,JT,PAT,<br>HNT, KRT, CEUT, UAT,<br>CPTPT, UKT: Free                               |
|                      | Other  |               |  |   |
| <b>1520.00.00</b> 00 | Glycerol, crude; glycerol waters and glycerol lyes.  | KGM           | Free                                   | CCCT,LDCT,GPT,UST<br>MXT, CIAT, CT, CRT, IT<br>NT, SLT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT, UKT: Free                      |

| Tariff<br>Item       | Description of Goods  | Unit of Meas. | MFN<br>Tariff | Applicable<br>Preferential Tariffs   |
|----------------------|---|---------------|---------------|--|
| 15.21                | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured. | s             |               |  |
| <b>1521.10.00</b> 00 | ) -Vegetable waxes  | KGM           | Free          | CCCT,LDCT,GPT,UST,<br>MXT, CIAT, CT, CRT, IT,<br>NT, SLT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT, UKT: Free |
| <b>1521.90.00</b> 00 | ) -Other  | KGM           | Free          | CCCT,LDCT,GPT,UST,<br>MXT, CIAT, CT, CRT, IT,<br>NT, SLT, PT, COLT, JT,<br>PAT, HNT, KRT, CEUT,<br>UAT, CPTPT, UKT: Free |
| <b>1522.00.00</b> 00 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.                             | KGM           | Free          | CCCT,LDCT,GPT,UST,<br>MXT,CIAT,CT,CRT,IT,<br>NT,SLT,PT,COLT,JT,<br>PAT,HNT,KRT,CEUT,<br>UAT,CPTPT,UKT:Free               |

### **Section IV**

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY

### Note.

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.