# 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

| Commodity code | Duty expression | Notes | Description |
| --- | --- | --- | --- |
| **1501** |  |  | **Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503** |
| **1501 10** |  |  | **- Lard** |
| **1501 10 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For industrial uses other than the manufacture of foodstuffs for human consumption |
| **1501 10 90** | 17.20 € / 100 kg |  | - - Other |
| **1501 20** |  |  | **- Other pig fat** |
| **1501 20 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For industrial uses other than the manufacture of foodstuffs for human consumption |
| **1501 20 90** | 17.20 € / 100 kg |  | - - Other |
| **1501 90 00** | 11.5% |  | **- Other** |
| **1502** |  |  | **Fats of bovine animals, sheep or goats, other than those of heading 1503** |
| **1502 10** |  |  | **- Tallow** |
| **1502 10 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For industrial uses other than the manufacture of foodstuffs for human consumption |
| **1502 10 90** | 3.2% |  | - - Other |
| **1502 90** |  |  | **- Other** |
| **1502 90 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For industrial uses other than the manufacture of foodstuffs for human consumption |
| **1502 90 90** | 3.2% |  | - - Other |
| **1503** |  |  | **Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared** |
|  |  |  | **- Lard stearin and oleostearin** |
| **1503 00 11** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For industrial uses |
| **1503 00 19** | 5.1% |  | - - Other |
| **1503 00 30** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | **- Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption** |
| **1503 00 90** | 6.4% |  | **- Other** |
| **1504** |  |  | **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** | 3.8% |  | - - Of a vitamin A content not exceeding 2 500 International Units per gram |
|  |  |  | - - Other |
| **1504 10 91** | 0.0% |  | - - - Of halibut |
| **1504 10 99** | 0.0% |  | - - - Other |
| **1504 20** |  |  | **- Fats and oils and their fractions, of fish, other than liver oils** |
| **1504 20 10** | 10.9% |  | - - Solid fractions |
| **1504 20 90** | 0.0% |  | - - Other |
| **1504 30** |  |  | **- Fats and oils and their fractions, of marine mammals** |
| **1504 30 10** | 10.9% |  | - - Solid fractions |
| **1504 30 90** | 0.0% |  | - - Other |
| **1505** |  |  | **Wool grease and fatty substances derived therefrom (including lanolin)** |
| **1505 00 10** | 3.2% |  | **- Wool grease, crude** |
| **1505 00 90** | 0.0% |  | **- Other** |
| **1506 00 00** | 0.0% |  | **Other animal fats and oils and their fractions, whether or not refined, but not chemically modified** |
| **1507** |  |  | **Soya-bean oil and its fractions, whether or not refined, but not chemically modified** |
| **1507 10** |  |  | **- Crude oil, whether or not degummed** |
| **1507 10 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
| **1507 10 90** | 6.4% |  | - - Other |
| **1507 90** |  |  | **- Other** |
| **1507 90 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
| **1507 90 90** | 9.6% |  | - - Other |
| **1508** |  |  | **Groundnut oil and its fractions, whether or not refined, but not chemically modified** |
| **1508 10** |  |  | **- Crude oil** |
| **1508 10 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
| **1508 10 90** | 6.4% |  | - - Other |
| **1508 90** |  |  | **- Other** |
| **1508 90 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
| **1508 90 90** | 9.6% |  | - - Other |
| **1509** |  |  | **Olive oil and its fractions, whether or not refined, but not chemically modified** |
| **1509 10** |  |  | **- Virgin** |
| **1509 10 10** | 122.60 € / 100 kg |  | - - Lampante olive oil |
| **1509 10 20** | 124.50 € / 100 kg |  | - - Extra virgin olive oil |
| **1509 10 80** | 124.50 € / 100 kg |  | - - Other |
| **1509 90** | 134.60 € / 100 kg |  | **- Other** |
| **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** |
| **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** |
| **1510 00 10** | 110.20 € / 100 kg |  | **- Crude oils** |
| **1510 00 90** | 160.30 € / 100 kg |  | **- Other** |
| **1511** |  |  | **Palm oil and its fractions, whether or not refined, but not chemically modified** |
| **1511 10** |  |  | **- Crude oil** |
| **1511 10 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
| **1511 10 90** | 3.8% |  | - - Other |
| **1511 90** |  |  | **- Other** |
|  |  |  | - - Solid fractions |
| **1511 90 11** | 12.8% |  | - - - In immediate packings of a net content not exceeding 1 kg |
| **1511 90 19** | 10.9% |  | - - - Other |
|  |  |  | - - Other |
| **1511 90 91** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
| **1511 90 99** | 9.0% |  | - - - Other |
| **1512** |  |  | **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** |  |  | - - Crude oil |
| **1512 11 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
|  |  |  | - - - Other |
| **1512 11 91** | 6.4% |  | - - - - Sunflower-seed oil |
| **1512 11 99** | 6.4% |  | - - - - Safflower oil |
| **1512 19** |  |  | - - Other |
| **1512 19 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
| **1512 19 90** | 9.6% |  | - - - Other |
|  |  |  | **- Cotton-seed oil and its fractions** |
| **1512 21** |  |  | - - Crude oil, whether or not gossypol has been removed |
| **1512 21 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
| **1512 21 90** | 6.4% |  | - - - Other |
| **1512 29** |  |  | - - Other |
| **1512 29 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
| **1512 29 90** | 9.6% |  | - - - Other |
| **1513** |  |  | **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** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
|  |  |  | - - - Other |
| **1513 11 91** | 12.8% |  | - - - - In immediate packings of a net content not exceeding 1 kg |
| **1513 11 99** | 6.4% |  | - - - - Other |
| **1513 19** |  |  | - - Other |
|  |  |  | - - - Solid fractions |
| **1513 19 11** | 12.8% |  | - - - - In immediate packings of a net content not exceeding 1 kg |
| **1513 19 19** | 10.9% |  | - - - - Other |
|  |  |  | - - - Other |
| **1513 19 30** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
|  |  |  | - - - - Other |
| **1513 19 91** | 12.8% |  | - - - - - In immediate packings of a net content not exceeding 1 kg |
| **1513 19 99** | 9.6% |  | - - - - - Other |
|  |  |  | **- Palm kernel or babassu oil and fractions thereof** |
| **1513 21** |  |  | - - Crude oil |
| **1513 21 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
|  |  |  | - - - Other |
| **1513 21 30** | 12.8% |  | - - - - In immediate packings of a net content not exceeding 1 kg |
| **1513 21 90** | 6.4% |  | - - - - Other |
| **1513 29** |  |  | - - Other |
|  |  |  | - - - Solid fractions |
| **1513 29 11** | 12.8% |  | - - - - In immediate packings of a net content not exceeding 1 kg |
| **1513 29 19** | 10.9% |  | - - - - Other |
|  |  |  | - - - Other |
| **1513 29 30** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
|  |  |  | - - - - Other |
| **1513 29 50** | 12.8% |  | - - - - - In immediate packings of a net content not exceeding 1 kg |
| **1513 29 90** | 9.6% |  | - - - - - Other |
| **1514** |  |  | **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** |  |  | - - Crude oil |
| **1514 11 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
| **1514 11 90** | 6.4% |  | - - - Other |
| **1514 19** |  |  | - - Other |
| **1514 19 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
| **1514 19 90** | 9.6% |  | - - - Other |
|  |  |  | **- Other** |
| **1514 91** |  |  | - - Crude oil |
| **1514 91 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
| **1514 91 90** | 6.4% |  | - - - Other |
| **1514 99** |  |  | - - Other |
| **1514 99 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
| **1514 99 90** | 9.6% |  | - - - Other |
| **1515** |  |  | **Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified** |
|  |  |  | **- Linseed oil and its fractions** |
| **1515 11 00** | 3.2% |  | - - Crude oil |
| **1515 19** |  |  | - - Other |
| **1515 19 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
| **1515 19 90** | 9.6% |  | - - - Other |
|  |  |  | **- Maize (corn) oil and its fractions** |
| **1515 21** |  |  | - - Crude oil |
| **1515 21 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
| **1515 21 90** | 6.4% |  | - - - Other |
| **1515 29** |  |  | - - Other |
| **1515 29 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
| **1515 29 90** | 9.6% |  | - - - Other |
| **1515 30** |  |  | **- Castor oil and its fractions** |
| **1515 30 10** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials |
| **1515 30 90** | 5.1% |  | - - Other |
| **1515 50** |  |  | **- Sesame oil and its fractions** |
|  |  |  | - - Crude oil |
| **1515 50 11** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
| **1515 50 19** | 6.4% |  | - - - Other |
|  |  |  | - - Other |
| **1515 50 91** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
| **1515 50 99** | 9.6% |  | - - - Other |
| **1515 90** |  |  | **- Other** |
| **1515 90 11** | 0.0% |  | - - Tung oil; jojoba and oiticica oils; myrtle wax and Japan wax; their fractions |
|  |  |  | - - Tobacco-seed oil and its fractions |
|  |  |  | - - - Crude oil |
| **1515 90 21** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
| **1515 90 29** | 6.4% |  | - - - - Other |
|  |  |  | - - - Other |
| **1515 90 31** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
| **1515 90 39** | 9.6% |  | - - - - Other |
|  |  |  | - - Other oils and their fractions |
|  |  |  | - - - Crude oils |
| **1515 90 40** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
|  |  |  | - - - - Other |
| **1515 90 51** | 12.8% |  | - - - - - Solid, in immediate packings of a net content not exceeding 1 kg |
| **1515 90 59** | 6.4% |  | - - - - - Solid, other; fluid |
|  |  |  | - - - Other |
| **1515 90 60** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - For technical or industrial uses other than the manufacture of foodstuffs for human consumption |
|  |  |  | - - - - Other |
| **1515 90 91** | 12.8% |  | - - - - - Solid, in immediate packings of a net content not exceeding 1 kg |
| **1515 90 99** | 9.6% |  | - - - - - Solid, other; fluid |
| **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** |
| **1516 10** |  |  | **- Animal fats and oils and their fractions** |
| **1516 10 10** | 12.8% |  | - - In immediate packings of a net content not exceeding 1 kg |
| **1516 10 90** | 10.9% |  | - - Other |
| **1516 20** |  |  | **- Vegetable fats and oils and their fractions** |
| **1516 20 10** | 3.4% |  | - - Hydrogenated castor oil, so called 'opal-wax' |
|  |  |  | - - Other |
| **1516 20 91** | 12.8% |  | - - - In immediate packings of a net content not exceeding 1 kg |
|  |  |  | - - - Other |
| **1516 20 95** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - - - Colza, linseed, rapeseed, sunflower-seed, illipe, karite, makore, touloucouna or babassu oils, for technical or industrial uses other than the manufacture of foodstuffs for human consumption |
|  |  |  | - - - - Other |
| **1516 20 96** | 9.6% |  | - - - - - Groundnut, cotton-seed, soya-bean or sunflower-seed oils; other oils containing less than 50% by weight of free fatty acids and excluding palm kernel, illipe, coconut, colza, rapeseed or copaiba oils |
| **1516 20 96** | 9.6% |  | - - - - - Groundnut, cotton-seed, soya-bean or sunflower-seed oils; other oils containing less than 50% by weight of free fatty acids and excluding palm kernel, illipe, coconut, colza, rapeseed or copaiba oils |
| **1516 20 98** | 10.9% |  | - - - - - Other |
| **1517** |  |  | **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 1516** |
| **1517 10** |  |  | **- Margarine, excluding liquid margarine** |
| **1517 10 10** | 8.3% + 28.40 € / 100 kg |  | - - Containing, by weight, more than 10% but not more than 15% of milkfats |
| **1517 10 90** | 16.0% |  | - - Other |
| **1517 90** |  |  | **- Other** |
| **1517 90 10** | 8.3% + 28.40 € / 100 kg |  | - - Containing, by weight, more than 10% but not more than 15% of milkfats |
|  |  |  | - - Other |
| **1517 90 91** | 9.6% |  | - - - Fixed vegetable oils, fluid, mixed |
| **1517 90 93** | 2.9% |  | - - - Edible mixtures or preparations of a kind used as mould-release preparations |
| **1517 90 99** | 16.0% |  | - - - Other |
| **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** |
| **1518 00 10** | 7.7% |  | **- Linoxyn** |
|  |  |  | **- Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption** |
|  |  |  | **- Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption** |
| **1518 00 31** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - Crude |
| **1518 00 39** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | - - Other |
|  |  |  | **- Other** |
| **1518 00 91** | 7.7% |  | - - 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 |
|  |  |  | - - Other |
| **1518 00 95** | 2.0% |  | - - - Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions |
| **1518 00 99** | 7.7% |  | - - - Other |
| **1520 00 00** | 0.0% |  | **Glycerol, crude; glycerol waters and glycerol lyes** |
| **1521** |  |  | **Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured** |
| **1521 10 00** | 0.0% |  | **- Vegetable waxes** |
| **1521 90** |  |  | **- Other** |
| **1521 90 10** | 0.0% |  | - - Spermaceti, whether or not refined or coloured |
|  |  |  | - - Beeswax and other insect waxes, whether or not refined or coloured |
| **1521 90 91** | 0.0% |  | - - - Raw |
| **1521 90 99** | 2.5% |  | - - - Other |
| **1522** |  |  | **Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes** |
| **1522 00 10** | 3.8% |  | **- Degras** |
|  |  |  | **- Residues resulting from the treatment of fatty substances or animal or vegetable waxes** |
|  |  |  | - - Containing oil having the characteristics of olive oil |
| **1522 00 31** | 29.90 € / 100 kg |  | - - - Soapstocks |
| **1522 00 39** | 47.80 € / 100 kg |  | - - - Other |
|  |  |  | - - Other |
| **1522 00 91** | 3.2% |  | - - - Oil foots and dregs; soapstocks |
| **1522 00 99** | 0.0% |  | - - - Other |