## Chapter 15 Animal Or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animal Or Vegetable Waxes

### Chapter Notes

1. This chapter does not cover:

1. pig fat or poultry fat of heading 0209;
2. cocoa butter, fat and oil (heading 1804);
3. edible preparations containing by weight more than 15% of the products of heading 0405 (generally Chapter 21);
4. greaves (heading 2301) and residues of headings 2304 to 2306;
5. fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
6. 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.

### 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.

### Additional chapter notes

For the purposes of subheadings 1507 10, 1508 10, 1510 00 10, 1511 10, 1512 11, 1512 21, 1513 11, 1513 21, 1514 11, 1514 91, 1515 11, 1515 21, 1515 50 11, 1515 50 19, 1515 90 21, 1515 90 29, 1515 90 40 to 1515 90 59 and 1518 00 31:

(a) fixed vegetable oils, fluid or solid, obtained by pressure, are to be considered as ‘crude’ if they have undergone no other processing than:

— decantation within the normal time limits,

— centrifugation or filtration, provided that, in order to separate the oils from their solid constituents, only mechanical force, such as gravity, pressure or centrifugal force, has been employed (excluding any adsorption filtering process or any other physical or chemical process);

(b) fixed vegetable oils, fluid or solid, obtained by extraction are to continue to be considered as ‘crude’ when they cannot be distinguished, by their colour, odour or taste, nor by recognised special analytical properties, from vegetable oils and fats obtained by pressure;

© the expression ‘crude oils’ is to be taken to extend to degummed soya-bean oil and to cotton-seed oil from which the gossypol has been removed.

2.A. Headings 1509 and 1510 cover only oils derived solely from the treatment of olives and having the characteristics, with regard to the content of fatty acids and sterols, which are referred to in the UK equivalent of Annex I to Commission Regulation (EEC) No 2568/91.

Headings 1509 and 1510 do not cover chemically altered olive oil (in particular re-esterified olive oil) and mixtures of olive oil with other oils.

B.Subheading 1509 10 covers only the olive oils defined in points 1, 2 and 3 below, obtained solely by mechanical or other physical means under conditions which do not lead to the modification of the oil, and which have not undergone any treatment other than washing, decantation, centrifugation or filtration. Olive oils obtained using solvents, chemical or biochemical reagents, or re-esterification processes, as well as any mixtures with oils of other kinds, are excluded from this subheading.

1. For the purposes of subheading 1509 10 10, ‘lampante olive oil’ means olive oil having the characteristics of olive oils of category 3 as set out in the UK equivalent of Annex I to Commission Regulation (EEC) No 2568/91.

2. For the purposes of subheading 1509 10 20, ‘extra virgin olive oil’ means olive oil having the characteristics of olive oils of category 1 as set out in the UK equivalent of Annex I to Commission Regulation (EEC) No 2568/91.

3. Subheading 1509 10 80 covers other virgin olive oils which have the characteristics of olive oils of category 2 as set out in the UK equivalent of Annex I to Commission Regulation (EEC) No 2568/91.

C. Subheading 1509 90 covers olive oil obtained by the treatment of olive oils of subheading 1509 10 10, 1509 10 20, and/or 1509 10 80, whether or not blended with virgin olive oil, and having the characteristics of olive oils of categories 4 and 5 as set out in the UK equivalent of Annex I to Commission Regulation (EEC) No 2568/91.

D. For the purposes of subheading 1510 00 10, ‘crude oils’ means oils with the characteristics of olive oils of category 6 as set out in the UK equivalent of Annex I to Commission Regulation (EEC) No 2568/91.

E. Subheading 1510 00 90 covers oils obtained by the treatment of oils of subheading 1510 00 10, whether or not blended with virgin olive oil, and oils not having the characteristics of the oils referred to in points B, C and D of this additional chapter note.

Oils of this subheading must have the characteristics of the olive oils of categories 7 and 8 as set out in the UK equivalent of Annex I to Commission Regulation (EEC) No 2568/91.

3 Subheadings 1522 00 31 and 1522 00 39 do not cover:

(a) residues resulting from the treatment of fatty substances containing oil having an iodine index, determined in accordance with the method laid down in the UK equivalent of Annex I to Commission Regulation (EEC) No 2568/91, lower than 70 or higher than 100;

(b) residues resulting from the treatment of fatty substances containing oil having an iodine index higher than 70 or lower than 100, of which the peak area representing the retention volume of betasitosterol (Delta-5,23-stigmastadienol + chlerosterol + betasitosterol + sitostanol + delta-5-avenasterol + delta-5,24-stigmastadienol), determined in accordance with the UK equivalent of Annex I to Commission Regulation (EEC) No 2568/91, is less than 93.0 % of the total sterol peak areas.

5. Food preparations made from products of Chapter 15 presented in measured doses, such as capsules, tablets, pastilles and pills, intended for use as food supplements, are excluded from this Chapter. The essential character of a food supplement is not only given by its ingredients, but also by its specific form of presentation revealing its function as a food supplement, since it determines the dosage, the way in which it is absorbed and the place where it is supposed to become active. Such food preparations are to be classified under heading 2106 insofar as they are not specified or included elsewhere.