

SECTION III

**Animal, vegetable or microbial fats and oils and their
cleavage products; prepared edible fats;
animal or vegetable waxes**

CHAPTER 15

**Animal, vegetable or microbial fats and oils and their
cleavage products; prepared edible fats;
animal or vegetable waxes**

- 1501 Pig fat (including lard) and poultry fat, other than that of 0209 or 1503.00.00
- 1502 Fats of bovine animals, sheep or goats, other than those of 1503.00.00
- 1503 Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
- 1504 Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
- 1505 Wool grease and fatty substances derived therefrom (including lanolin)
- 1506 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
- 1508 Ground-nut oil and its fractions, whether or not refined, but not chemically modified
- 1509 Olive oil and its fractions, whether or not refined, but not chemically modified
- ★ 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 1509
- 1511 Palm oil and its fractions, whether or not refined, but not chemically modified
- 1512 Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
- 1513 Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
- 1514 Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
- ★ 1515 Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified
- ★ 1516 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
- ★ 1517 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 and oils or their fractions of 1516
- ★ 1518 Animal, vegetable or microbial 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 1516; 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
- 1519 No heading

**CUSTOMS TARIFF
SCHEDULE 3**

**Section 3
Chapter 15/2**

1520 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

1522 Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes

Notes.

1.- This Chapter does not cover.

- (a) Pig fat or poultry fat of 0209;
- (b) Cocoa butter, fat or oil (1804.00.00);
- (c) Edible preparations containing by weight more than 15% of the products of 0405 (generally Chapter 21);
- (d) Greaves (2301) or residues of 2304.00.00 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 (4002).

★ 2.- 1509 does not apply to oils obtained from olives by solvent extraction (1510).

3.- 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 1522.00.00.

Subheading Notes.

- ★ 1.- For the purposes of 1509.30.00, 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 1514.11.00 and 1514.19.00, "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.

Additional Note.

1.- This Chapter does not cover biodiesel (which is covered in Chapter 38).

★ **Subheading Note 1 has been renumbered as Note 2.**

**CUSTOMS TARIFF
SCHEDULE 3**

Section 3
Chapter 15/3

R.7

Reference Number	Statistical Code/Unit	Goods	Rate #
1501		PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF 0209 OR 1503.00.00:	
1501.10.00	15 kg	- Lard	Free
1501.20.00	17 kg	- Other pig fat	Free
1501.90.00	30 kg	- Other	Free
1502		FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF 1503.00.00:	
1502.10.00	25 kg	- Tallow	Free
1502.90.00	40 kg	- Other	Free
1503.00.00	03 kg	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED	Free
1504		FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1504.10.00	50 kg	- Fish-liver oils and their fractions	Free
1504.20.00	06 ..	- Fats and oils and their fractions, of fish, other than liver oils	Free
1504.30.00	35 ..	- Fats and oils and their fractions, of marine mammals	Free
1505.00.00	50 kg	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN)	Free
1506.00.00	11 t	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	Free
1507		SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1507.10.00	12 t	- Crude oil, whether or not degummed	5% DCS:4% DCT:5%
1507.90.00	13 t	- Other	5% DCS:4% DCT:5%

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

Unless indicated in the relevant Schedule, rates for originating goods under a free trade agreement are Free.

DCS denotes the rate for countries and places listed in Part 4 of Schedule 1 to the Customs Tariff Regulations 2004.

DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 3
Chapter 15/4

Reference Number	Statistical Code/Unit	Goods	Rate #
1508		GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1508.10.00	14 t	- Crude oil	5% DCS:4% DCT:5%
1508.90.00	15 t	- Other	5% DCS:4% DCT:5%
1509		OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
★ 1509.20.00	01 t	- Extra virgin olive oil	Free
★ 1509.30.00	02 t	- Virgin olive oil	Free
★ 1509.40.00	03 t	- Other virgin olive oils	Free
1509.90.00		- Other	Free
	30 t	<i>Packaged</i>	
	31 t	<i>Bulk</i>	
★ 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 1509:	Free
★ 1510.10.00	20 t	- Crude olive pomace oil	Free
★ 1510.90.00	90 t	- Other	Free
1511		PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1511.10.00	19 t	- Crude oil	Free
1511.90.00		- Other	Free
	20 t	<i>Palm stearine</i>	
	32 t	<i>Palm olein</i>	
	33 t	<i>Other</i>	

★ Subheading 1509.10.00 has been repealed.

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★ Operative 1/1/22

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DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

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**CUSTOMS TARIFF
SCHEDULE 3**

Section 3
Chapter 15/5

Reference Number	Statistical Code/Unit	Goods	Rate #
R.8			
1512		SUNFLOWER-SEED, SAFFLOWER OR COTTON-SEED OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1512.1		- Sunflower-seed or safflower oil and fractions thereof:	
1512.11.00	22 t	-- Crude oil	5% DCS:4% DCT:5%
1512.19.00	23 t	-- Other	5% DCS:4% DCT:5%
1512.2		- Cotton-seed oil and its fractions:	
1512.21.00	24 t	-- Crude oil, whether or not gossypol has been removed	5% DCS:4% DCT:5%
1512.29.00	25 t	-- Other	5% DCS:4% DCT:5%
1513		COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1513.1		- Coconut (copra) oil and its fractions:	
1513.11.00	26 t	-- Crude oil	Free
1513.19.00	27 t	-- Other	Free
1513.2		- Palm kernel or babassu oil and fractions thereof:	
1513.21.00	35 t	-- Crude oil	Free
1513.29.00	40 t	-- Other	Free

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1/1/12

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DCT denotes the rate for HK, KR, SG and TW.

If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

**CUSTOMS TARIFF
SCHEDULE 3**

Section 3
Chapter 15/6

Reference Number	Statistical Code/Unit	Goods	Rate #
1514		RAPE, COLZA OR MUSTARD OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1514.1		- Low erucic acid rape or colza oil and its fractions:	
1514.11.00	01 t	-- Crude oil	5% DCS:4% CA:Free DCT:5%
1514.19.00	02 t	-- Other	5% DCS:4% CA:Free DCT:5%
1514.9		- Other:	
1514.91.00	56 kg	-- Crude oil	5% DCS:4% CA:Free DCT:5%
1514.99.00	59 kg	-- Other	5% DCS:4% CA:Free DCT:5%
★ 1515		OTHER FIXED VEGETABLE OR MICROBIAL FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:	
1515.1		- Linseed oil and its fractions:	
1515.11.00	03 t	-- Crude oil	5% DCS:4% DCT:5%
1515.19.00	04 t	-- Other	5% DCS:4% DCT:5%
1515.2		- Maize (corn) oil and its fractions:	
1515.21.00	05 t	-- Crude oil	Free
1515.29.00	06 t	-- Other	5% DCS:4% DCT:5%
1515.30.00	07 t	- Castor oil and its fractions	Free
1515.50.00	09 t	- Sesame oil and its fractions	Free
★ 1515.60.00	20 kg	- Microbial fats and oils and their fractions	Free
★★ 1515.90.00	50 kg	- Other	Free

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Unless otherwise indicated general rate applies for CA.

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If no DCT rate shown, DCS rate applies. If no DCT or DCS rate shown, general rate applies.

The SG rate cannot be used to claim preferential tariff treatment for goods that are the produce or manufacture of Singapore unless the goods were imported before 1 December 2020.

★ Operative 1/1/22

★★ S Operative 1/1/22

**CUSTOMS TARIFF
SCHEDULE 3**

Section 3
Chapter 15/7

R.6

Reference Number	Statistical Code/Unit	Goods	Rate #
★ 1516		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	70 ..	- Animal fats and oils and their fractions	Free
★★ 1516.20.00	20 kg	- Vegetable fats and oils and their fractions	Free
★ 1516.30.00	30 kg	- Microbial fats and oils and their fractions	Free
★ 1517		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 AND OILS OR THEIR FRACTIONS OF 1516:	
1517.10.00	18 kg	- Margarine, excluding liquid margarine	5% DCS:4% DCT:5%
1517.90.00	19 ..	- Other	5% DCS:4% DCT:5%
★ 1518		ANIMAL, VEGETABLE OR MICROBIAL 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 1516; 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:	
1518.00.10	20 t	--- Epoxidised vegetable oils	5% DCS:4% DCT:5%
1518.00.90	21 t	--- Other	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

★ Operative 1/1/22

Unless otherwise indicated general rate applies for CA.

★★ S Operative 1/1/22

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DCT denotes the rate for HK, KR, SG and TW.

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**CUSTOMS TARIFF
SCHEDULE 3**

Section 3
Chapter 15/8

(Section 4 follows)

Reference Number	Statistical Code/Unit	Goods	Rate #
1520.00.00	35 t	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	Free
1521		VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED:	
1521.10.00	30 kg	- Vegetable waxes	Free
1521.90.00	31 kg	- Other	Free
1522.00.00	32 kg	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	Free

Unless otherwise indicated NZ, PG, FI, DC, LDC and SG rates are Free.

1/1/12

Unless otherwise indicated general rate applies for CA.

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