

**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 0209;
- (b) cocoa butter, fat or oil (heading 1804);
- (c) edible preparations containing by weight more than 15% of the products of heading 0405 (generally Chapter 21);
- (d) greaves (heading 2301) or residues of headings 2304 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 (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.

**SUB-HEADING NOTE :**

For the purpose of sub-headings 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.

**SUPPLEMENTARY NOTES :**

1. In this Chapter, “edible grade”, in respect of a goods (i.e. edible oil) specified in Appendix B to the Prevention of Food Adulteration Rules, 1955, means the standard of quality specified for such goods in that Appendix.

2. In this Chapter, “fixed vegetable oil” means oils which cannot easily be distilled without decomposition, which are not volatile and which cannot be carried off by superheated steam (which decomposes and saponifies them).

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard Areas	Preferential
(1)	(2)	(3)	(4)	(5)
<b>1501</b>	<b>PIG FATS (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503</b>			
1501 10 00	- Lard	kg.	30%	-
1501 20 00	- Other pig fat	kg.	30%	-
1501 90 00	- Other	kg.	30%	-
1502	FATS OF BOVINE ANIMALS , SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 1503			
1502 10	- Tallow:			
1502 10 10	--- Mutton tallow	kg.	15%	-
1502 10 90	--- Other	kg.	15%	-
1502 90	- Other:			
1502 90 10	--- Unrendered fats	kg.	15%	-
1502 90 20	--- Rendered fats or solvent extraction fats	kg.	15%	-
1502 90 90	--- Other	kg.	15%	-
<b>1503 00 00</b>	<b>LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED</b>	kg.	30%	-
<b>1504</b>	<b>FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b>			
1504 10	- <i>Fish liver oils and their fractions:</i>			
1504 10 10	--- Cod liver oil	kg.	30%	-
	--- <i>Other :</i>			
1504 10 91	---- Squid liver oil	kg.	30%	-
1504 10 99	---- Other	kg.	30%	-
1504 20	- <i>Fats and oils and their fractions of fish, other than liver oils :</i>			
1504 20 10	--- Fish body oil	kg.	30%	-
1504 20 20	--- Fish lipid oil	kg.	30%	-
1504 20 30	--- Sperm oil	kg.	30%	-

(1)	(2)	(3)	(4)	(5)
1504 20 90	--- Other	kg.	30%	-
1504 30 00	- Fats and oils and their fractions, of marine mammals	kg.	30%	-
<b>1505</b>	<b>WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN)</b>			
1505 00	- <i>Wool grease and fatty substances derived therefrom (including lanolin) :</i>			
1505 00 10	--- Wool alcohol (including lanolin alcohol)	kg.	30%	-
1505 00 20	--- Wool grease, crude	kg.	30%	-
1505 00 90	--- Other	kg.	30%	-
<b>1506</b>	<b>OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b>			
1506 00	- <i>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified :</i>			
1506 00 10	--- Neats Foot oil and fats from bone or waste	kg.	30%	-
1506 00 90	--- Other	kg.	30%	-
<b>1507</b>	<b>SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b>			
1507 10 00	- Crude oil, whether or not degummed	kg.	45%	35%
1507 90	- <i>Other :</i>			
1507 90 10	--- Edible grade	kg.	45%	35%
1507 90 90	--- Other	kg.	45%	35%
<b>1508</b>	<b>GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b>			
1508 10 00	- Crude oil	kg.	100%	90%
1508 90	- <i>Other :</i>			
1508 90 10	--- Deodorized (Salad Oil)	kg.	100%	90%
	--- <i>Other :</i>			
1508 90 91	---- Edible grade	kg.	100%	90%
1508 90 99	---- Other	kg.	100%	90%
<b>1509</b>	<b>OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b>			
1509 10 00	- Virgin	kg.	45%	35%
1509 90	- <i>Other :</i>			
1509 90 10	--- Edible grade	kg.	40%	30%
1509 90 90	--- Other	kg.	40%	30%

(1)	(2)	(3)	(4)	(5)
<b>1510</b>	<b>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</b>			
1510 00	- <i>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:</i>			
1510 00 10	--- Crude oil	kg.	45%	35%
	--- <i>Other :</i>			
1510 00 91	---- Edible grade	kg.	45%	35%
1510 00 99	---- Other	kg.	45%	35%
<b>1511</b>	<b>PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b>			
1511 10 00	- Crude oil	kg.	100%	90%
1511 90	- <i>Other :</i>			
1511 90 10	--- Refined bleached deodorised palm oil	kg.	100%	90%
1511 90 20	--- Refined bleached deodorised palmolein	kg.	100%	90%
1511 90 30	--- Refined bleached deodorised palm stearin	kg.	100%	90%
1511 90 90	--- Other	kg.	100%	90%
<b>1512</b>	<b>SUNFLOWER SEED, SAFFLOWER OR COTTON SEED OIL AND THEIR FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b>			
	- <i>Sunflower seed or safflower oil and fractions thereof :</i>			
1512 11	-- <i>Crude oil:</i>			
1512 11 10	--- Sunflower seed oil	kg.	100%	90%
1512 11 20	--- Safflower seed oil ( <i>kardi seed oil</i> )	kg.	100%	90%
1512 19	-- <i>Other :</i>			
1512 19 10	--- Sunflower oil, edible grade	kg.	100%	90%
1512 19 20	--- Sunflower oil, non-edible grade (other than crude oil)	kg.	100%	90%
1512 19 30	--- Safflower oil, edible grade	kg.	100%	90%
1512 19 40	--- Safflower oil, non-edible grade	kg.	100%	90%
1512 19 90	--- Other	kg.	100%	90%
	- <i>Cotton-seed oil and its fractions:</i>			
1512 21 00	-- Crude oil, whether or not gossypol has been removed	kg.	100%	90%
1512 29	-- <i>Other :</i>			
1512 29 10	--- Edible grade	kg.	100%	90%

(1)	(2)	(3)	(4)	(5)
1512 29 90	--- Other	kg.	100%	90%
<b>1513</b>	<b>COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b>			
	- <i>Coconut (copra) oil and its fractions:</i>			
1513 11 00	-- Crude oil	kg.	100%	90%
1513 19 00	-- Other	kg.	100%	90%
	- <i>Palm kernel or babassu oil and fractions thereof :</i>			
1513 21	-- <i>Crude Oil :</i>			
1513 21 10	--- Palm kernel oil	kg.	100%	90%
1513 21 20	--- Babassu oil	kg.	100%	90%
1513 29	-- <i>Other:</i>			
1513 29 10	--- Palm kernel oil and its fractions	kg.	100%	90%
1513 29 20	--- Babassu oil and its fractions edible grade	kg.	100%	90%
1513 29 30	--- Babassu oil and its fractions, other than edible grade	kg.	100%	90%
1513 29 90	--- Other	kg.	100%	90%
<b>1514</b>	<b>RAPE, COLZA OR MUSTARD OIL AND ITS FRACTIONS THEREOF, WHETHER OR NOT REFINED , BUT NOT CHEMICALLY MODIFIED</b>			
	- <i>Low erucic acid rape or colza oil and its fractions :</i>			
1514 11	-- <i>Crude oil:</i>			
1514 11 10	--- Colza oil	kg.	75%	65%
1514 11 20	--- Rape oil	kg.	75%	65%
1514 11 90	--- Other	kg.	75%	65%
1514 19	-- <i>Other :</i>			
1514 19 10	--- Refined colza oil of edible grade	kg.	75%	65%
1514 19 20	--- Refined rapeseed oil of edible grade	kg.	75%	65%
1514 19 90	--- Other	kg.	75%	65%
	- <i>Other :</i>			
1514 91	-- <i>Crude oil :</i>			
1514 91 10	--- Colza oil	kg.	75%	65%
1514 91 20	--- Mustard oil	kg.	75%	65%
1514 91 90	--- Rapeseed oil	kg.	75%	65%
1514 99	-- <i>Other:</i>			
1514 99 10	--- Refined colza oil of edible grade	kg.	75%	65%
1514 99 20	--- Refined mustard oil of edible grade	kg.	75%	65%
1514 99 30	--- Refined rapeseed oil of edible grade	kg.	75%	65%
1514 99 90	--- Other	kg.	75%	65%
<b>1515</b>	<b>OTHER FIXED VEGETABLE FATS AND OILS</b>			

(1)	(2)	(3)	(4)	(5)
	<b>(INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b>			
	- <i>Linseed oil and its fractions :</i>			
1515 11 00	-- Crude oil	kg.	100%	90%
1515 19	-- <i>Other:</i>			
1515 19 10	--- Edible grade	kg.	100%	90%
1515 19 90	--- Other	kg.	100%	90%
	- <i>Maize (Corn) oil and its fractions:</i>			
1515 21 00	-- Crude oil	kg.	100%	90%
1515 29	-- <i>Other :</i>			
1515 29 10	--- Edible grade	kg.	100%	90%
1515 29 90	--- Other	kg.	100%	90%
1515 30	- <i>Castor oil and its fractions:</i>			
1515 30 10	--- Edible grade	kg.	100%	90%
1515 30 90	--- Other	kg.	100%	90%
1515 50	- <i>Seasame oil and its fractions:</i>			
1515 50 10	--- Crude oil	kg.	100%	90%
	--- <i>Other :</i>			
1515 50 91	---- Edible grade	kg.	100%	90%
1515 50 99	---- Other	kg.	100%	90%
1515 90	- <i>Other :</i>			
1515 90 10	--- Fixed vegetable oils, namely the following: chul moogra oil, mawra oil, kokam oil, tobacco seed oil, sal oil	kg.	100%	90%
1515 90 20	--- Fixed vegetable oils, namely the following: neem seed oil, karanj oil, silk cotton seed oil, khakhon oil, water melon oil, kusum oil, rubber seed oil, dhup oil, undi oil, maroti oil, pisa oil, nahar oil	kg.	100%	90%
1515 90 30	--- Fixed vegetable oils, namely the following: cardamom oil, chillies or capsicum oil, turmeric oil, ajwain seed oil, niger seed oil, garlic oil	kg.	100%	90%
1515 90 40	--- Fixed vegetable oils of edible grade namely the following: mango kernel oil, mahua oil, rice bran oil	kg.	100%	90%
	--- <i>Other :</i>			
1515 90 91	---- Edible grade	kg.	100%	90%
1515 90 99	---- Other	kg.	100%	90%
<b>1516</b>	<b>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</b>			

(1)	(2)	(3)	(4)	(5)
1516 10 00	- Animal fats and oils and their fractions	kg.	30%	-
1516 20	- <i>Vegetable fats and oils and their fractions:</i>			
	--- <i>Cotton Seed oil :</i>			
1516 20 11	---- Edible grade	kg.	30%	-
1516 20 19	---- Other	kg.	30%	-
	--- <i>Groundnut oil :</i>			
1516 20 21	---- Edible grade	kg.	30%	-
1516 20 29	---- Other	kg.	30%	-
	--- <i>Hydrogenated castor oil (opal-wax):</i>			
1516 20 31	---- Edible grade	kg.	30%	-
1516 20 39	---- Other	kg.	30%	-
	--- <i>Other:</i>			
1516 20 91	---- Edible grade	kg.	30%	-
1516 20 99	---- Other	kg.	30%	-
<b>1517</b>	<b>MARGARINE; EDIBLE MIXTURE 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</b>			
1517 10	- <i>Margarine, excluding liquid margarine:</i>			
1517 10 10	--- Of animal origin	kg.	30%	-
	--- <i>Of vegetable origin :</i>			
1517 10 21	---- Edible grade	kg.	30%	-
1517 10 22	---- Linoxyn	kg.	30%	-
1517 10 29	---- Other	kg.	30%	-
1517 90	- <i>Other :</i>			
1517 90 10	--- Sal fat (processed or refined)	kg.	30%	-
1517 90 30	--- Imitation lard of animal origin	kg.	30%	-
1517 90 40	--- Imitation lard of vegetable origin	kg.	30%	-
1517 90 90	--- Other	kg.	30%	-
<b>1518</b>	<b>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</b>			
1518 00	- <i>Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in</i>			

(1)	(2)	(3)	(4)	(5)
	<i>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 :</i>			
	--- <i>Lin seed oil :</i>			
1518 00 11	---- Edible grade	kg.	30%	-
1518 00 19	---- Other	kg.	30%	-
	--- <i>Castor oil, dehydrated :</i>			
1518 00 21	---- Edible grade	kg.	30%	-
1518 00 29	---- Other	kg.	30%	-
	--- <i>Other Vegetable oil and its fats:</i>			
1518 00 31	---- Edible grade	kg.	30%	-
1518 00 39	---- Other	kg.	30%	-
1518 00 40	--- Other	kg.	30%	-
<b>1520 00 00</b>	<b>GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES</b>	kg.	30%	-
<b>1521</b>	<b>VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED</b>			
1521 10	- <i>Vegetable Waxes :</i>			
	--- <i>Carnauba Waxes :</i>			
1521 10 11	---- Edible wax for waxing fresh fruits and vegetables	kg.	30%	-
1521 10 19	---- Other	kg.	30%	-
1521 10 90	--- Other	kg.	30%	-
1521 90	- <i>Other :</i>			
1521 90 10	--- Beewax whether or not coloured	kg.	30%	-
1521 90 20	--- Shellac wax whether or not coloured	kg.	30%	-
1521 90 90	--- Other	kg.	30%	-



<b>1522</b>	<b>DEGRAS: RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES</b>				
1522 00	- <i>Degras: residues resulting from the treatment of fatty substances or animal or vegetable waxes :</i>				
1522 00 10	---	Degras	kg.	30%	-
1522 00 20	---	Soap stocks	kg.	30%	-
1522 00 90	---	Other	kg.	30%	-

**Safeguard duty on Refined Bleached Deodorized Palmolein and Refined Bleached Deodorized Palm Oil imported from Malaysia**

[Notifn. No. 22/2020-Customs, dt. 12.05.2020]

G.S.R.293 (E). - Whereas the Directorate General of Trade Remedies (hereinafter referred to as the 'designated authority') in the matter concerning imports of "Refined Bleached Deodorized Palmolein and Refined Bleached Deodorized Palm Oil" (hereinafter referred to as the 'subject goods'), falling under tariff item [1511 90 10] or tariff item [1511 90 20] of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), initiated an investigation in terms of rule 9 of the India Malaysia Comprehensive Economic Cooperation Agreement (Bilateral Safeguard Measures) Rules, 2017 (hereinafter referred to as the said rules) vide notice of initiation Case No. (SG) 04/2019, dated the 14th August 2019, published in the Gazette of India, Extraordinary, Part-I, Section 1, dated the 14th August 2019.

And Whereas, in the preliminary findings issued vide notification (Bilateral Safeguard Investigation) case no (SG) 04/2019, dated the 26th August 2019, published in the Gazette of India, Extraordinary, Part-I, Section 1 dated the 26th August, 2019, the designated authority came to a preliminary conclusion that critical circumstances exist where delay in imposition of safeguard measures would cause irreparable damage to the domestic producers and recommended an increase in rate of duty of customs by 5 percent, for a period of 180 days, on imports of subject goods, originating in Malaysia and imported under India-Malaysia Comprehensive Economic Cooperation Agreement (hereinafter referred to as the 'CECA').

And Whereas, on basis of the aforesaid findings of the designated authority, the Central Government imposed provisional Bilateral Safeguard Duty on the subject goods vide notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 29/2019-Customs, dated the 4th September 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 632 (E), dated the 4th September 2019 by making further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.53/2011-Customs, dated the 1st July, 2011, published in the Gazette of India, vide number G.S.R. 499 (E), dated the 1st July, 2011.

And Whereas, the designated authority in its final findings issued vide notification (Bilateral Safeguard Investigation) case no (SG) 04/2019, dated the 28th February 2020, published in the Gazette of India, Extraordinary, Part-I, Section 1, dated the 28th February 2020 has noted and made the following conclusions namely: -

(a) when the investigation was underway, the Government amended the import policy of items under HS Code 151190 10 (Refined Bleached Deodorised palm oil, HS Code 151190 20 (Refined Bleached Deodorised Palmolein) and HS Code 151190 90 (others) vide Notification No. 39/2015-2020, dated the 8th January 2010 thus placing the subject goods under "Restricted" category.

(b) that basic customs duty under Free Trade Agreement between the Governments of Member States of the Association of South East Asian Nations (hereinafter referred to as the 'ASEAN FTA') and the Republic of India (which includes Malaysia) and CECA has also changed w.e.f. 1st January, 2020 and the difference between crude palm oil and Refined Palmolein or Palm Oil is 7.5% in both these Agreements.

(c) safeguard duty in the present agreement without similar duty under ASEAN FTA would mean a futile safeguard duty, as the consumers would utilise benefit under ASEAN FTA.

(d) in view of the above stated facts, it is considered that the bilateral safeguard duty imposed vide notification no. 29/2019-customs, dated 4th September, 2019 under the CECA on the import of Refined Bleached Deodorised Palm Oil" and "Refined Bleached Deodorised Palmolein" for a period of 180 days from the date of imposition of the provisional duty is sufficient in the present circumstances and it may not be necessary to impose safeguard duty beyond the current period of 180 days.

and has confirmed the Preliminary Findings issued vide Notification No. 22/4/2019, dated the 26th August, 2019 and recommend that: -

(a) bilateral safeguard duty may be imposed on imports of subject goods from the subject country in the form and manner described in the Preliminary findings issued vide Notification No. 22/4/2019 dated the 26th August, 2019 under the CECA on the import of Refined Bleached Deodorised Palm Oil" and "Refined Bleached Deodorised Palmolein" for a period of 180 days from the date of imposition of the provisional duty by the Central Government issued vide Notification No. 29/2019-Customs dated the 4th September, 2019.

(b) in view of the above conclusions, no further extension of bilateral safeguard duty is required.

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with rule 9 of the said Rules, the Central Government, after considering the aforesaid final findings of the designated authority, hereby confirms the imposition of bilateral safeguard duty on the subject goods falling under tariff item [1511 90 10] or tariff item [1511 90 20] of the First Schedule to the Customs Tariff Act, originating in Malaysia and imported under India-Malaysia Comprehensive Economic Cooperation Agreement for a period of 180 days from the date of initial imposition of such duty (i.e. the 4th of September 2019), and was notified vide notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 29/2019-Cus dated 4th September 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 632 (E), dated the 4th September 2019.

