

Harmonized Tariff Schedule of the United States(2008) (Rev.2)

Annotated for Statistical Reporting Purposes

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR
CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

III-1

Harmonized Tariff Schedule of the United States(2008) (Rev.2)

Annotated for Statistical Reporting Purposes

CHAPTER 15

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

III
15-1

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 percent 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, sulfonated 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.

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 percent by weight.

Additional U.S. Note

1. Products of American fisheries are provided for in chapter 98.

Harmonized Tariff Schedule of the United States(2008) (Rev.2)

Annotated for Statistical Reporting Purposes

III
15-2

| Heading/ Subheading | Stat. Suf- fix | Article Description | Unit of Quantity | Rates of Duty | | |
|------------------------|----------------------|--|------------------------|---------------|--|---------------|
| | | | | 1 | | 2 |
| | | | | General | Special | |
| 1501.00.00 | | Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503 | | 3¢/kg | Free (A+,AU,BH,CA,D,E,IL,J,JO,MA,MX,P,SG,CL) | 6.6¢/kg |
| | 20 | Lard | kg | | | |
| | 40 | Choice white grease | kg | | | |
| | 60 | Yellow grease | kg | | | |
| | 80 | Other | kg | | | |
| 1502.00.00 | | Fats of bovine animals, sheep or goats, other than those of heading 1503 | | 0.43¢/kg | Free (A+,AU,BH,CA,CL,D,E,IL,J,JO,MA,MX,P,SG) | 7.7¢/kg |
| | | Tallow: | | | | |
| | 20 | Edible | kg | | | |
| | 40 | Inedible | kg | | | |
| | 60 | Other | kg | | | |
| 1503.00.00 | 00 | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared | kg | 2¢/kg | Free (A+,AU,BH,CA,CL,D,E,IL,J,JO,MA,MX,P,SG) | 8.8¢/kg |
| 1504 | | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: | | | | |
| | | Fish-liver oils and their fractions: | | | | |
| 1504.10 | | | | | | |
| 1504.10.20 | 00 | Cod | kg | Free | | Free |
| 1504.10.40 | 00 | Other | kg | 2.5% | Free (A+,AU,BH,CA,CL,D,E,IL,J,JO,MA,MX,P,SG) | 6.6¢/kg + 10% |
| 1504.20 | | Fats and oils and their fractions, of fish, other than liver oils: | | | | |
| | | | | | | |
| 1504.20.20 | 00 | Cod | kg | Free | | Free |
| 1504.20.40 | 00 | Herring | kg | 1¢/kg | Free (A,AU,BH,CA,CL,E,IL,J,JO,MA,MX,P,SG) | 8¢/kg |
| 1504.20.60 | | Other | | 1.5¢/kg + 5% | Free (A,AU,BH,CA,CL,E,IL,J,JO,MA,MX,P,SG) | 6.6¢/kg + 20% |
| | 20 | Menhaden | kg | | | |
| | 40 | Other | kg | | | |
| 1504.30.00 | 00 | Fats and oils and their fractions, of marine mammals | kg | 1.7¢/kg + 5% | Free (A,AU,BH,CA,CL,E,IL,J,JO,MA,MX,P,SG) | 6.6¢/kg + 20% |
| 1505.00 | | Wool grease and fatty substances derived therefrom (including lanolin): | | | | |
| | | | | | | |
| 1505.00.10 | 00 | Wool grease, crude | kg | 1.3¢/kg | Free (A,AU,BH,CA,CL,E,IL,J,JO,MA,MX,P,SG) | 9.5¢/kg |
| 1505.00.90 | 00 | Other ^{1/} | kg | 2.4% | Free (A,AU,BH,CA,CL,E,IL,J,JO,MA,MX,P,SG) | 27% |
| 1506.00.00 | 00 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified | kg | 2.3% | Free (A,AU,BH,CA,CL,E,IL,J,JO,MA,MX,P,SG) | 20% |

^{1/} See subheading 9903.02.44.

Harmonized Tariff Schedule of the United States(2008) (Rev.2)

Annotated for Statistical Reporting Purposes

III
15-3

| Heading/ Subheading | Stat. Suf- fix | Article Description | Unit of Quantity | Rates of Duty | | |
|------------------------|----------------------|--|------------------------|---------------|---|---------|
| | | | | 1 | | 2 |
| | | | | General | Special | |
| 1507 | | Soybean oil and its fractions, whether or not refined, but not chemically modified: | | | | |
| 1507.10.00 | 00 | Crude oil, whether or not degummed | kg | 19.1% | Free (A+,CA,D,E, IL,J,JO,MX,P) 7.1% (SG) 11.1% (CL) 11.4% (AU) 13.3% (MA) 13.3% (BH) | 45% |
| 1507.90 | | Other: | | | | |
| 1507.90.20 | 00 | Pharmaceutical Grade meeting FDA requirements for use in intravenous fat emulsions, valued over \$5/kg | kg | Free | | 10% |
| 1507.90.40 | | Other | | 19.1% | Free (A+,CA,D,E, IL,J,JO,MX,P) 7.1% (SG) 11.1% (CL) 11.4% (AU) 13.3% (MA) 13.3% (BH) | 45% |
| | 20 | Once-refined (subjected to alkali or caustic wash, but not bleached or deodorized) | kg | | | |
| | 40 | Other (fully refined, washed, bleached or deodorized) | kg | | | |
| 1508 | | Peanut (ground-nut) oil and its fractions, whether or not refined, but not chemically modified: | | | | |
| 1508.10.00 | 00 | Crude oil | kg | 7.5¢/kg | Free (A+,CA,D,E, IL,J,JO,MX,P,SG) 3¢/kg (BH) 4.3¢/kg (CL) 5.6¢/kg (MA) 5.8¢/kg (AU) | 8.8¢/kg |
| 1508.90.00 | 00 | Other | kg | 7.5¢/kg | Free (A+,BH, CA,D,E,IL,J, JO,MX,P,SG) 3.7¢/kg (CL) 5.6¢/kg (MA) 5.8¢/kg (AU) | 8.8¢/kg |

Harmonized Tariff Schedule of the United States(2008) (Rev.2)

Annotated for Statistical Reporting Purposes

III
15-4

| Heading/ Subheading | Stat. Suf- fix | Article Description | Unit of Quantity | Rates of Duty | | |
|------------------------|----------------------|--|------------------------|---------------------------------------|---|---|
| | | | | 1 | | 2 |
| | | | | General | Special | |
| 1509 | | Olive oil and its fractions, whether or not refined, but not chemically modified: | | | | |
| 1509.10 | | Virgin: | | | | |
| 1509.10.20 | 00 | Weighing with the immediate container under 18 kg | kg | 5¢/kg on contents and container | Free (A,AU,BH,CA, CL,E,IL,J,JO,MA, MX,P,SG) | 17.6¢/kg on contents and container |
| 1509.10.40 | 00 | Other | kg | 3.4¢/kg | Free (A,AU,BH,CA, CL,E,IL,J,JO,MA, MX,P,SG) | 14.3¢/kg |
| 1509.90 | | Other: | | | | |
| 1509.90.20 | 00 | Weighing with the immediate container under 18 kg | kg | 5¢/kg on contents and container | Free (A,AU,BH,CA, CL,E,IL,J,JO,MA, MX,P,SG) | 17.6¢/kg on contents and container |
| 1509.90.40 | 00 | Other | kg | 3.4¢/kg | Free (A,AU,BH,CA, CL,E,IL,J,JO,MA, MX,P,SG) | 14.3¢/kg |
| 1510.00 | | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils and fractions with oils or fractions of heading 1509: | | | | |
| 1510.00.20 | 00 | Rendered unfit for use as food | kg | Free | | Free |
| 1510.00.40 | 00 | Other: Weighing with the immediate container under 18 kg | kg | 5¢/kg on contents and container | Free (A,AU,BH,CA, CL,E,IL,J,JO,MA, MX,P,SG) | 17.6¢/kg on contents and container |
| 1510.00.60 | 00 | Other | kg | 3.4¢/kg | Free (A,AU,BH,CA, CL,E,IL,J,JO,MA, MX,P,SG) | 14.3¢/kg |
| 1511 | | Palm oil and its fractions, whether or not refined, but not chemically modified: | | | | |
| 1511.10.00 | 00 | Crude oil | kg | Free | | Free |
| 1511.90.00 | 00 | Other | kg | Free | | Free |

Harmonized Tariff Schedule of the United States(2008) (Rev.2)

Annotated for Statistical Reporting Purposes

III
15-5

| Heading/ Subheading | Stat. Suf- fix | Article Description | Unit of Quantity | Rates of Duty | | |
|------------------------|----------------------|--|------------------------|----------------|---|---------------|
| | | | | 1 | | 2 |
| | | | | General | Special | |
| 1512 | | Sunflower-seed, safflower or cottonseed oil, and fractions thereof, whether or not refined, but not chemically modified: | | | | |
| 1512.11.00 | | Sunflower-seed or safflower oil and fractions thereof: Crude oil | | 1.7¢/kg + 3.4% | Free (A+,AU,BH, CA,CL,D,E,IL,J,JO,MX,P,SG) 0.6¢/kg + 1.3% (MA) | 9.9¢/kg + 20% |
| | 20 | Sunflower-seed oil | kg | | | |
| | 40 | Safflower oil | kg | | | |
| 1512.19.00 | | Other | | 1.7¢/kg + 3.4% | Free (A+,AU,BH, CA,CL,D,E,IL,J,JO,MA,MX,P,SG) | 9.9¢/kg + 20% |
| | 20 | Sunflower-seed oil | kg | | | |
| | 40 | Safflower oil | kg | | | |
| 1512.21.00 | 00 | Cottonseed oil and its fractions: Crude oil, whether or not gossypol has been removed | kg | 5.6¢/kg | Free (A+,AU,BH, CA,D,E,IL,J,JO,MA,MX,P) 2.1¢/kg (SG) 2.1¢/kg (CL) | 6.6¢/kg |
| 1512.29.00 | | Other | | 5.6¢/kg | Free (A+,AU,BH, CA,D,E,IL,J,JO,MA,MX,P) 2.1¢/kg (SG) 2.1¢/kg (CL) | 6.6¢/kg |
| | 20 | Once-refined (subjected to alkali or caustic wash, but not bleached or deodorized) | kg | | | |
| | 40 | Other (fully refined, washed, bleached or deodorized) | kg | | | |
| 1513 | | Coconut (copra), palm kernel or babassu oil, and fractions thereof, whether or not refined, but not chemically modified: | | | | |
| 1513.11.00 | 00 | Coconut (copra) oil and its fractions: Crude oil | kg | Free | | 4.4¢/kg |
| 1513.19.00 | 00 | Other | kg | Free | | 4.4¢/kg |
| 1513.21.00 | 00 | Palm kernel or babassu oil and fractions thereof: Crude oil | kg | Free | | 2.2¢/kg |
| 1513.29.00 | 00 | Other | kg | Free | | 2.2¢/kg |

Harmonized Tariff Schedule of the United States(2008) (Rev.2)

Annotated for Statistical Reporting Purposes

III
15-6

| Heading/ Subheading | Stat. Suf- fix | Article Description | Unit of Quantity | Rates of Duty | | |
|------------------------|----------------------|--|------------------------|---------------|---|----------|
| | | | | 1 | | 2 |
| | | | | General | Special | |
| 1514 | | Rapeseed, colza or mustard oil, and fractions thereof, whether or not refined, but not chemically modified: | | | | |
| 1514.11.00 | 00 | Low erucic acid rape or colza oil and its fractions: Crude oil | kg | 6.4% | Free (A+,AU,BH, CA,CL,D,E,IL,J, JO, MX,P,SG) 2.5% (MA) | 22.5% |
| 1514.19.00 | 00 | Other | kg | 6.4% | Free (A+,AU,BH, CA,CL,D,E,IL,J, JO,MX,P,SG) 2.5% (MA) | 22.5% |
| 1514.91 | | Other: Crude oil: | | | | |
| 1514.91.10 | 00 | Imported to be used in the manufacture of rubber substitutes or lubricating oil | kg | Free | | 1.8¢/kg |
| 1514.91.90 | | Other | | 6.4% | Free (A+,AU,BH, CA,CL,D,E,IL,J, JO,MX,P,SG) 2.5% (MA) | 22.5% |
| | 10 | Rape or colza oil and its fractions | kg | | | |
| | 20 | Mustard seed oil and its fractions | kg | | | |
| 1514.99 | | Other: | | | | |
| 1514.99.10 | 00 | Imported to be used in the manufacture of rubber substitutes or lubricating oil | kg | Free | | 1.8¢/kg |
| 1514.99.50 | | Other: Denatured | | 1.3¢/kg | Free (A+,AU,BH, CA,CL,D,E,IL,J, JO,MA,MX,P,SG) | 9.92¢/kg |
| | 10 | Rape or colza oil and its fractions | kg | | | |
| | 20 | Mustard seed oil and its fractions | kg | | | |
| 1514.99.90 | | Other | | 6.4% | Free (A+,AU,BH, CA,CL,DE,IL,J, JO,MX,P,SG) 2.5% (MA) | 22.5% |
| | 10 | Rape or colza oil and its fractions | kg | | | |
| | 20 | Mustard seed oil and its fractions | kg | | | |

Harmonized Tariff Schedule of the United States(2008) (Rev.2)

Annotated for Statistical Reporting Purposes

III
15-7

| Heading/ Subheading | Stat. Suf- fix | Article Description | Unit of Quantity | Rates of Duty | | |
|------------------------|----------------------|---|------------------------|---------------|---|---------|
| | | | | 1 | | 2 |
| | | | | General | Special | |
| 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 | 00 | Crude oil | kg | 6.3¢/kg | Free (A+,AU,BH,CA,D,E,IL,J,JO,MA,MX,P,SG,CL) | 9.9¢/kg |
| 1515.19.00 | 00 | Other | kg | 6.3¢/kg | Free (A+,AU,BH,CA,CL,D,E,IL,J,JO,MA,MX,P,SG) | 9.9¢/kg |
| | | Corn (maize) oil and its fractions: | | | | |
| 1515.21.00 | 00 | Crude oil | kg | 3.4% | Free (A+,AU,BH,CA,CL,D,E,IL,J,JO,MA,MX,P,SG) | 20% |
| 1515.29.00 | | Other | | 3.4% | Free (A+,AU,BH,CA,CL,D,E,IL,J,JO,MA,MX,P,SG) | 20% |
| | 20 | Once-refined (subjected to alkali or caustic wash, but not bleached or deodorized) | kg | | | |
| | 40 | Other (fully refined, washed, bleached or deodorized) | kg | | | |
| 1515.30.00 | 00 | Castor oil and its fractions | kg | Free | | 6.6¢/kg |
| 1515.50.00 | 00 | Sesame oil and its fractions | kg | 0.68¢/kg | Free (A,AU,BH,CA,CL,E,IL,J,JO,MA,MX,P,SG) | 6.6¢/kg |
| | | Other: | | | | |
| 1515.90 | | Nut oils | kg | Free | | Free |
| 1515.90.21 | 00 | Jojoba oil and its fractions | kg | 2.3% | Free (A,AU,BH,CA,CL,E,IL,J,JO,MA,MX,P,SG) | 20% |
| 1515.90.60 | 00 | Other | | 3.2% | Free (A,AU,BH,CA,CL,E,IL,J,JO,MA,MX,P,SG) | 20% |
| | 10 | Hemp oil | kg | | | |
| | 90 | Other | kg | | | |
| 1516 | | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared: | | | | |
| 1516.10.00 | 00 | Animal fats and oils and their fractions | kg | 7¢/kg | Free (A,AU,BH,CA,CL,E,IL,J,JO,MA,MX,P,SG) | 11¢/kg |
| | | Vegetable fats and oils and their fractions: | | | | |
| 1516.20 | | Rapeseed oil | kg | 7.7% | Free (A+,AU,BH,CA,CL,D,E,IL,J,JO,MX,P,SG) | 12.5% |
| 1516.20.10 | 00 | Other | kg | 8.8¢/kg | 3% (MA) Free (A+,BH,CA,D,E,IL,J,JO,MX,P,SG,CL) 3.5¢/kg (MA) 5.2¢/kg (AU) | 11¢/kg |

Harmonized Tariff Schedule of the United States(2008) (Rev.2)

Annotated for Statistical Reporting Purposes

III
15-8

| Heading/ Subheading | Stat. Suf- fix | Article Description | Unit of Quantity | Rates of Duty | | |
|------------------------|----------------------|--|------------------------|---------------|---|--------|
| | | | | 1 | | 2 |
| | | | | General | Special | |
| 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: | | | | |
| 1517.10.00 | 00 | Margarine, excluding liquid margarine | kg | 12.3¢/kg | Free (A+,CA,D,E,IL,J,JO,MX,P,SG,CL) 4.9¢/kg (MA) 4.9¢/kg (BH) 7.3¢/kg (AU) | 31¢/kg |
| 1517.90 | | Other: Artificial mixtures of two or more of the products provided for in headings 1501 to 1515, inclusive: | | | | |
| 1517.90.10 | | Containing 5 percent or more by weight of soybean oil or any fraction thereof | | 18% | Free (A,BH,CA,CL,E,IL,J,JO,MA, MX,P) 6.7% (SG) 10.8% (AU) | 45% |
| | 20 | Salad and cooking oils | kg | | | |
| | 40 | Baking or frying fats: | | | | |
| | 60 | Wholly of vegetable oils | kg | | | |
| | 80 | Other | kg | | | |
| 1517.90.20 | | Other | | 8% | Free (A,AU,BH,CA,CL,E,IL,J,JO,MA, MX,P,SG) | 25% |
| | 20 | Salad and cooking oils | kg | | | |
| | 40 | Baking or frying fats: | | | | |
| | 60 | Wholly of vegetable oils | kg | | | |
| | 80 | Other | kg | | | |

Harmonized Tariff Schedule of the United States(2008) (Rev.2)

Annotated for Statistical Reporting Purposes

III
15-9

| Heading/ Subheading | Stat. Suf- fix | Article Description | Unit of Quantity | Rates of Duty | | |
|------------------------|----------------------|---|------------------------|---------------|--|----------|
| | | | | 1 | | 2 |
| | | | | General | Special | |
| 1517 (con.) | | 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 (con.): | | | | |
| 1517.90 (con.) | | Other (con.): | | | | |
| | | Other: | | | | |
| | | Dairy products described in additional U.S. note 1 to chapter 4: | | | | |
| 1517.90.45 | 00 | Described in general note 15 of the tariff schedule and entered pursuant to its provisions | kg | 11¢/kg | Free (A+,AU,BH, CA,CL,D,E,IL,J, JO,MA,MX,P,SG) | 11¢/kg |
| 1517.90.50 | 00 | Described in additional U.S. note 10 to chapter 4 and entered pursuant to its provisions | kg | 11¢/kg | Free (A+,AU,BH, CA,CL,D,E,IL,J, JO,MA,P,SG) | 11¢/kg |
| 1517.90.60 | 00 | Other <u>1/</u> | kg | 34.2¢/kg | Free (MX) 34.2¢/kg (P) See 9909.04.05, 9909.04.38 (JO) See 9910.04.50, 9910.04.60 (SG) See 9911.04.30, 9911.04.38 (CL) See 9912.04.30, 9912.04.40 (MA) See 9913.04.25 (AU) See 9914.04.30, 9914.04.40 (BH) See 9915.04.30, 9915.04.40, 9915.04.64 (P+) Free (A+,AU,BH, CA,CL,D,E,IL, J,JO,MX,P,SG) 3.5¢/kg (MA) | 40.2¢/kg |
| 1517.90.90 | | Other | | 8.8¢/kg | | 11¢/kg |
| | 15 | Partially hydrogenated salad and cooking oil | kg | | | |
| | 25 | Soybean oil, wholly hydrogenated | kg | | | |
| | 85 | Cottonseed oil, wholly hydrogenated | kg | | | |
| | 90 | Other | kg | | | |

1/ See subheadings 9904.04.50-9904.05.01.

Harmonized Tariff Schedule of the United States(2008) (Rev.2)

Annotated for Statistical Reporting Purposes

III
15-10

| Heading/ Subheading | Stat. Suf- fix | Article Description | Unit of Quantity | Rates of Duty | | |
|------------------------|----------------------|--|------------------------|---------------|--|---------|
| | | | | 1 | | 2 |
| | | | | General | Special | |
| 1518.00 | | Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulfurized, blown, polymerized 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: | | | | |
| 1518.00.20 | 00 | Of linseed or flaxseed oil | kg | 6.3¢/kg | Free (A+,AU,BH, CA,CL,D,E,IL,J, JO,MA,MX,P,SG) | 9.9¢/kg |
| 1518.00.40 | 00 | Other | kg | 8% | Free (A,CA,BH CA,CL,E,IL,J, JO,MA,MX,P,SG) 2% (AU) | 25% |
| 1520.00.00 | 00 | Glycerol, crude; glycerol waters and glycerol lyes | kg | Free | | 2.2¢/kg |
| 1521 | | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or colored: | | | | |
| 1521.10.00 | | Vegetable waxes | | Free | | Free |
| | 20 | Candelilla | kg | | | |
| | 40 | Carnauba | kg | | | |
| | 60 | Other | kg | | | |
| 1521.90 | | Other: | | | | |
| 1521.90.20 | 00 | Bleached beeswax | kg | 4.8% | Free (A,AU,BH,CA, CL,E,IL,J,JO,MA, MX,P,SG) | 30% |
| 1521.90.40 | 00 | Other | kg | Free | | Free |
| 1522.00.00 | 00 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes | kg | 3.8% | Free (A+,AU,BH, CA,CL,D,E,IL,J, JO,MA,MX,P,SG) | 30% |