

## 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****Notes**

1. This chapter does not cover:
  - (a) pig fat or poultry fat of heading 0209;
  - (b) cocoa butter, fat and 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.

**Subheading notes**

1. For the purposes of subheading 1509 30, 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 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 notes**

1. For the purposes of subheadings 1507 10, 1508 10, 1510 10 00, 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 absorption 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;
  - (c) 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 Annex I to Commission Delegated Regulation (EU) 2022/2104<sup>(1)</sup>. Their presence can be determined using methods no. 6 (COI/T.20/Doc. No 33 (Determination of fatty acid methyl esters by gas chromatography)) and no. 8 (COI/T.20/Doc. No 26 (Determination of the composition and content of sterols, triterpenic dialcohols and aliphatic alcohols by capillary gas chromatography)) set out in Annex I to Commission Implementing Regulation (EU) 2022/2105<sup>(2)</sup>.

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. The presence of re-esterified olive oil is ascertained using the method no. 3 (COI/T.20/Doc. No 23 (Determination of the percentage of 2-glyceryl monopalmitate)) set out in Annex I to Implementing Regulation (EU) 2022/2105.

B. Subheadings 1509 20 00, 1509 30 00 and 1509 40 00 cover 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 these subheadings.

1. For the purposes of subheading 1509 20 00, 'extra virgin olive oil' means olive oil having the characteristics of olive oils of category 1 as set out in Annex I to Delegated Regulation (EU) 2022/2104.
2. Subheading 1509 30 00 covers virgin olive oils which have the characteristics of olive oils of category 2 as set out in Annex I to Delegated Regulation (EU) 2022/2104.
3. For the purposes of subheading 1509 40 00, covers virgin olive oils which have the characteristics of olive oils of category 3 as set out in Annex I to Delegated Regulation (EU) 2022/2104.

C. Subheading 1509 90 00 covers olive oil obtained by the treatment of olive oils of subheadings 1509 20 00, 1509 30 00 and 1509 40 00, whether or not blended with extra virgin olive oil or virgin olive oil, and having the characteristics of olive oils of categories 4 and 5 as set out in Annex I to Delegated Regulation (EU) 2022/2104.

D. For the purposes of subheading 1510 10 00, 'crude olive pomace oil' means oils with the characteristics of olive oils of category 6 as set out in Annex I to Delegated Regulation (EU) 2022/2104.

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

Oils of this subheading must have the characteristics of the olive oils of categories 7 and 8 as set out in Annex I to Delegated Regulation (EU) 2022/2104.

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 ISO 3961 method, 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 apparent betasitosterol<sup>(3)</sup>, determined in accordance with method no. 8 (COI/T.20/Doc. No 26 (Determination of the composition and content of sterols, triterpenic dialcohols and aliphatic alcohols by capillary gas chromatography)) set out in Annex I to Implementing Regulation (EU) 2022/2105, is less than 93,0 % of the total sterol peak areas.

4. The analytical methods for the determination of the characteristics of the products referred to above are those laid down in the Annexes to Implementing Regulation (EU) 2022/2105.

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.

<sup>(1)</sup> Commission Delegated Regulation (EU) 2022/2104 of 29 July 2022 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards marketing standards for olive oil, and repealing Commission Regulation (EEC) No 2568/91 and Commission Implementing Regulation (EU) No 29/2012 (OJ L 284, 4.11.2022, p. 1, ELI: [http://data.europa.eu/eli/reg\\_del/2022/2104/0j](http://data.europa.eu/eli/reg_del/2022/2104/0j)).

<sup>(2)</sup> Commission Implementing Regulation (EU) 2022/2105 of 29 July 2022 laying down rules on conformity checks of marketing standards for olive oil and methods of analysis of the characteristics of olive oil (OJ L 284, 4.11.2022, p. 23, ELI: [http://data.europa.eu/eli/reg\\_impl/2022/2105/0j](http://data.europa.eu/eli/reg_impl/2022/2105/0j)).

<sup>(3)</sup> Delta-5,23-stigmastadienol + chlerosterol + betasitosterol + sitostanol + delta-5-avenasterol + delta-5,24-stigmastadienol.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>1501</b>	<b>Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:</b>		
<b>1501 10</b>	– <b>Lard:</b>		
<b>1501 10 10</b>	–– For industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	Free	—
<b>1501 10 90</b>	–– Other .....	17,2 €/100 kg/net	—
<b>1501 20</b>	– <b>Other pig fat:</b>		
<b>1501 20 10</b>	–– For industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	Free	—
<b>1501 20 90</b>	–– Other .....	17,2 €/100 kg/net	—
<b>1501 90 00</b>	– <b>Other</b> .....	11,5	—
<b>1502</b>	<b>Fats of bovine animals, sheep or goats, other than those of heading 1503:</b>		
<b>1502 10</b>	– <b>Tallow:</b>		
<b>1502 10 10</b>	–– For industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	Free	—
<b>1502 10 90</b>	–– Other .....	3,2	—
<b>1502 90</b>	– <b>Other:</b>		
<b>1502 90 10</b>	–– For industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	Free	—
<b>1502 90 90</b>	–– Other .....	3,2	—
<b>1503 00</b>	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:</b>		
	– Lard stearin and oleostearin:		
<b>1503 00 11</b>	–– For industrial uses (¹) .....	Free	—
<b>1503 00 19</b>	–– Other .....	5,1	—
<b>1503 00 30</b>	– Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	Free	—
<b>1503 00 90</b>	– Other .....	6,4	—
<b>1504</b>	<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:</b>		
<b>1504 10</b>	– <b>Fish-liver oils and their fractions:</b>		
<b>1504 10 10</b>	–– Of a vitamin A content not exceeding 2 500 International Units per gram .....	3,8	—
	–– Other:		
<b>1504 10 91</b>	––– Of halibut .....	Free	—
<b>1504 10 99</b>	––– Other .....	3,8 (²)	—
<b>1504 20</b>	– <b>Fats and oils and their fractions, of fish, other than liver oils:</b>		
<b>1504 20 10</b>	–– Solid fractions .....	10,9	—

(¹) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>)).

(²) Autonomous duty: Free.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>1504 20 90</b>	-- Other .....	Free	—
<b>1504 30</b>	– <b>Fats and oils and their fractions, of marine mammals:</b>		
<b>1504 30 10</b>	-- Solid fractions .....	10,9	—
<b>1504 30 90</b>	-- Other .....	Free	—
<b>1505 00</b>	<b>Wool grease and fatty substances derived therefrom (including lanolin):</b>		
<b>1505 00 10</b>	– Wool grease, crude .....	3,2	—
<b>1505 00 90</b>	– Other .....	Free	—
<b>1506 00 00</b>	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified .....</b>	Free	—
<b>1507</b>	<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified:</b>		
<b>1507 10</b>	– <b>Crude oil, whether or not degummed:</b>		
<b>1507 10 10</b>	-- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	3,2 (²)	—
<b>1507 10 90</b>	-- Other .....	6,4 (²)	—
<b>1507 90</b>	– <b>Other:</b>		
<b>1507 90 10</b>	-- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	5,1 (²)	—
<b>1507 90 90</b>	-- Other .....	9,6 (²)	—
<b>1508</b>	<b>Groundnut oil and its fractions, whether or not refined, but not chemically modified:</b>		
<b>1508 10</b>	– <b>Crude oil:</b>		
<b>1508 10 10</b>	-- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	Free (²)	—
<b>1508 10 90</b>	-- Other .....	6,4 (²)	—
<b>1508 90</b>	– <b>Other:</b>		
<b>1508 90 10</b>	-- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	5,1 (²)	—
<b>1508 90 90</b>	-- Other .....	9,6 (²)	—
<b>1509</b>	<b>Olive oil and its fractions, whether or not refined, but not chemically modified:</b>		
<b>1509 20 00</b>	– <b>Extra virgin olive oil (³)</b> .....	124,5 €/100 kg/net	—
<b>1509 30 00</b>	– <b>Virgin olive oil (³)</b> .....	124,5 €/100 kg/net	—
<b>1509 40 00</b>	– <b>Other virgin olive oils</b> .....	122,6 €/100 kg/net	—
<b>1509 90 00</b>	– <b>Other (³)</b> .....	134,6 €/100 kg/net	—

(¹) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>)).

(²) Duty applicable, except for products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus, where an *ad valorem* duty of 50 % applies.

(³) Statistical TARIC codes: see Annex 10.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<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>		
<b>1510 10 00</b>	– Crude olive pomace oil .....	110,2 €/100 kg/net	—
<b>1510 90 00</b>	– Other .....	160,3 €/100 kg/net	—
<b>1511</b>	<b>Palm oil and its fractions, whether or not refined, but not chemically modified:</b>		
<b>1511 10</b>	– Crude oil:		
<b>1511 10 10</b>	–– For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	Free	—
<b>1511 10 90</b>	–– Other .....	3,8	—
<b>1511 90</b>	– Other:		
	–– Solid fractions:		
<b>1511 90 11</b>	––– In immediate packings of a net content not exceeding 1 kg .....	12,8	—
<b>1511 90 19</b>	––– Other .....	10,9	—
	–– Other:		
<b>1511 90 91</b>	––– For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	5,1	—
<b>1511 90 99</b>	––– Other .....	9	—
<b>1512</b>	<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified:</b>		
	– Sunflower-seed or safflower oil and fractions thereof:		
<b>1512 11</b>	–– Crude oil:		
<b>1512 11 10</b>	––– For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	3,2 (²)	—
	––– Other:		
<b>1512 11 91</b>	–––– Sunflower-seed oil .....	6,4 (²)	—
<b>1512 11 99</b>	–––– Safflower oil .....	6,4 (²)	—
<b>1512 19</b>	– Other:		
<b>1512 19 10</b>	––– For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	5,1 (²)	—
<b>1512 19 90</b>	––– Other .....	9,6 (²)	—
	– Cotton-seed oil and its fractions:		
<b>1512 21</b>	–– Crude oil, whether or not gossypol has been removed:		
<b>1512 21 10</b>	––– For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	3,2 (²)	—
<b>1512 21 90</b>	––– Other .....	6,4 (²)	—

(¹) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>)).

(²) Duty applicable, except for products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus, where an *ad valorem* duty of 50 % applies.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>1512 29</b>	<b>-- Other:</b>		
<b>1512 29 10</b>	---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	5,1 (²)	—
<b>1512 29 90</b>	---- Other .....	9,6 (²)	—
<b>1513</b>	<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:</b>		
	<b>– Coconut (copra) oil and its fractions:</b>		
<b>1513 11</b>	<b>-- Crude oil:</b>		
<b>1513 11 10</b>	---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	2,5	—
	---- Other:		
<b>1513 11 91</b>	----- In immediate packings of a net content not exceeding 1 kg .....	12,8	—
<b>1513 11 99</b>	----- Other .....	6,4	—
<b>1513 19</b>	<b>-- Other:</b>		
	---- Solid fractions:		
<b>1513 19 11</b>	----- In immediate packings of a net content not exceeding 1 kg .....	12,8	—
<b>1513 19 19</b>	----- Other .....	10,9	—
	---- Other:		
<b>1513 19 30</b>	----- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	5,1	—
	----- Other:		
<b>1513 19 91</b>	----- In immediate packings of a net content not exceeding 1 kg .....	12,8	—
<b>1513 19 99</b>	----- Other .....	9,6	—
	<b>– Palm kernel or babassu oil and fractions thereof:</b>		
<b>1513 21</b>	<b>-- Crude oil:</b>		
<b>1513 21 10</b>	---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	3,2	—
	---- Other:		
<b>1513 21 30</b>	---- In immediate packings of a net content not exceeding 1 kg .....	12,8	—
<b>1513 21 90</b>	---- Other .....	6,4	—
<b>1513 29</b>	<b>-- Other:</b>		
	---- Solid fractions:		
<b>1513 29 11</b>	----- In immediate packings of a net content not exceeding 1 kg .....	12,8	—
<b>1513 29 19</b>	----- Other .....	10,9	—

(¹) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>)).

(²) Duty applicable, except for products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus, where an *ad valorem* duty of 50 % applies.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>1513 29 30</b>	--- Other: ---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	5,1	—
<b>1513 29 50</b>	---- Other: ----- In immediate packings of a net content not exceeding 1 kg .....	12,8	—
<b>1513 29 90</b>	---- Other .....	9,6	—
<b>1514</b>	<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:</b> - Low-erucic-acid rape or colza oil and its fractions: -- Crude oil:		
<b>1514 11</b>	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	3,2 (²)	—
<b>1514 11 10</b>	--- Other .....	6,4 (²)	—
<b>1514 19</b>	-- Other: --- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	5,1 (²)	—
<b>1514 19 10</b>	--- Other .....	9,6 (²)	—
<b>1514 19 90</b>	- Other: -- Crude oil: --- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	3,2 (²)	—
<b>1514 91</b>	--- Other .....	6,4 (²)	—
<b>1514 99</b>	-- Other: --- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	5,1 (²)	—
<b>1514 99 10</b>	--- Other .....	9,6 (²)	—
<b>1514 99 90</b>	- Other .....		
<b>1515</b>	<b>Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:</b> - Linseed oil and its fractions: -- Crude oil .....	3,2 (²)	—
<b>1515 19</b>	-- Other: --- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	5,1 (²)	—
<b>1515 19 90</b>	--- Other .....	9,6 (²)	—
<b>1515 21</b>	- Maize (corn) oil and its fractions: -- Crude oil: --- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	3,2 (²)	—
<b>1515 21 90</b>	--- Other .....	6,4 (²)	—

(¹) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>)).

(²) Duty applicable, except for products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus, where an *ad valorem* duty of 50 % applies.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>1515 29</b>	<b>-- Other:</b>		
<b>1515 29 10</b>	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	5,1 (²)	—
<b>1515 29 90</b>	--- Other .....	9,6 (²)	—
<b>1515 30</b>	<b>- Castor oil and its fractions:</b>		
<b>1515 30 10</b>	--- For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials (¹) .....	Free	—
<b>1515 30 90</b>	--- Other .....	5,1	—
<b>1515 50</b>	<b>- Sesame oil and its fractions:</b>		
	--- Crude oil:		
<b>1515 50 11</b>	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	3,2	—
<b>1515 50 19</b>	--- Other .....	6,4	—
	--- Other:		
<b>1515 50 91</b>	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	5,1	—
<b>1515 50 99</b>	--- Other .....	9,6	—
<b>1515 60</b>	<b>- Microbial fats and oils and their fractions:</b>		
	--- Crude oils:		
<b>1515 60 11</b>	--- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	3,2	—
	--- Other:		
<b>1515 60 51</b>	---- Solid, in immediate packings of a net content not exceeding 1 kg .....	12,8	—
<b>1515 60 59</b>	---- Solid, other; fluid .....	6,4	—
	--- Other:		
<b>1515 60 60</b>	---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	5,1	—
	--- Other:		
<b>1515 60 91</b>	---- Solid, in immediate packings of a net content not exceeding 1 kg .....	12,8	—
<b>1515 60 99</b>	---- Solid, other; fluid .....	9,6	—
<b>1515 90</b>	<b>- Other:</b>		
<b>1515 90 11</b>	--- Tung oil; jojoba and oiticica oils; myrtle wax and Japan wax; their fractions .....	Free	—
	--- Tobacco-seed oil and its fractions:		
	--- Crude oil:		
<b>1515 90 21</b>	---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	Free	—

(¹) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>)).

(²) Duty applicable, except for products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus, where an *ad valorem* duty of 50 % applies.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>1515 90 29</b>	---- Other .....	6,4	—
	---- Other:		
<b>1515 90 31</b>	---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	Free	—
<b>1515 90 39</b>	---- Other .....	9,6	—
	-- Other oils and their fractions:		
	--- Crude oils:		
<b>1515 90 40</b>	---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	3,2 (²)	—
	---- Other:		
<b>1515 90 51</b>	----- Solid, in immediate packings of a net content not exceeding 1 kg .....	12,8 (²)	—
<b>1515 90 59</b>	----- Solid, other; fluid .....	6,4 (²)	—
	--- Other:		
<b>1515 90 60</b>	---- For technical or industrial uses other than the manufacture of foodstuffs for human consumption (¹) .....	5,1 (²)	—
	---- Other:		
<b>1515 90 91</b>	----- Solid, in immediate packings of a net content not exceeding 1 kg .....	12,8 (²)	—
<b>1515 90 99</b>	----- Solid, other; fluid .....	9,6 (²)	—
<b>1516</b>	<b>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:</b>		
<b>1516 10</b>	– Animal fats and oils and their fractions:		
<b>1516 10 10</b>	– In immediate packings of a net content not exceeding 1 kg .....	12,8	—
<b>1516 10 90</b>	– Other .....	10,9	—
<b>1516 20</b>	– Vegetable fats and oils and their fractions:		
<b>1516 20 10</b>	– Hydrogenated castor oil, so called 'opal-wax' .....	3,4	—
	– Other:		
<b>1516 20 91</b>	– In immediate packings of a net content not exceeding 1 kg .....	12,8 (²)	—
	– Other:		
<b>1516 20 95</b>	– 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 (¹) .....	5,1 (²)	—
	– Other:		
<b>1516 20 96</b>	– 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 .....	9,6 (²)	—
<b>1516 20 98</b>	– Other .....	10,9 (²)	—

(¹) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>)).

(²) Duty applicable, except for products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus, where an *ad valorem* duty of 50 % applies.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>1516 30</b>	<b>– Microbial fats and oils and their fractions:</b>		
<b>1516 30 91</b>	–– In immediate packings of a net content not exceeding 1 kg .....	12,8	—
<b>1516 30 98</b>	–– Other .....	10,9	—
<b>1517</b>	<b>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 or oils or their fractions of heading 1516:</b>		
<b>1517 10</b>	<b>– Margarine, excluding liquid margarine:</b>		
<b>1517 10 10</b>	–– Containing, by weight, more than 10 % but not more than 15 % of milkfats .....	8,3 + 28,4 €/ 100 kg/net	—
<b>1517 10 90</b>	–– Other .....	16	—
<b>1517 90</b>	<b>– Other:</b>		
<b>1517 90 10</b>	–– Containing, by weight, more than 10 % but not more than 15 % of milkfats .....	8,3 + 28,4 €/ 100 kg/net	—
	–– Other:		
<b>1517 90 91</b>	––– Fixed vegetable oils, fluid, mixed .....	9,6	—
<b>1517 90 93</b>	––– Edible mixtures or preparations of a kind used as mould-release preparations .....	2,9	—
<b>1517 90 99</b>	––– Other .....	16	—
<b>1518 00</b>	<b>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 heading 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:</b>		
<b>1518 00 10</b>	– Linoxyn .....	7,7	—
	– Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption:		
<b>1518 00 31</b>	–– Crude (¹) .....	3,2 (²)	—
<b>1518 00 39</b>	–– Other (¹) .....	5,1 (²)	—
	– Other:		
<b>1518 00 91</b>	–– 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 heading 1516 .....	7,7 (²)	—
	–– Other:		
<b>1518 00 95</b>	––– Inedible mixtures or preparations of animal fats and oils and their fractions, or of animal and vegetable fats and oils and their fractions, or of animal and microbial fats and oils and their fractions, or of animal, vegetable and microbial fats and oils and their fractions .....	2 (²)	—

(¹) Entry under this subheading is subject to the conditions laid down in the relevant provisions of the European Union (see Article 254 of Regulation (EU) No 952/2013 of the European Parliament and of the Council (OJ L 269, 10.10.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>)).

(²) Duty applicable, except for products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus, where an *ad valorem* duty of 50 % applies.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>1518 00 99</b>	--- Other .....	7,7 (¹)	—
<b>[1519]</b>			
<b>1520 00 00</b>	<b>Glycerol, crude; glycerol waters and glycerol lyes .....</b>	Free	—
<b>1521</b>	<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:</b>		
<b>1521 10 00</b>	– Vegetable waxes .....	Free	—
<b>1521 90</b>	– Other:		
<b>1521 90 10</b>	–– Spermaceti, whether or not refined or coloured .....	Free	—
	–– Beeswax and other insect waxes, whether or not refined or coloured:		
<b>1521 90 91</b>	–– Raw .....	Free	—
<b>1521 90 99</b>	–– Other .....	2,5	—
<b>1522 00</b>	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:</b>		
<b>1522 00 10</b>	– Degras .....	3,8	—
	– Residues resulting from the treatment of fatty substances or animal or vegetable waxes:		
	–– Containing oil having the characteristics of olive oil:		
<b>1522 00 31</b>	–– Soapstocks .....	29,9 €/100 kg/net	—
<b>1522 00 39</b>	–– Other .....	47,8 €/100 kg/net	—
	–– Other:		
<b>1522 00 91</b>	–– Oil foots and dregs; soapstocks .....	3,2	—
<b>1522 00 99</b>	–– Other .....	Free	—

(¹) Duty applicable, except for products originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus, where an *ad valorem* duty of 50 % applies.