

**Harmonized Tariff Schedule of the United States(2008) (Rev.1)**  
Annotated for Statistical Reporting Purposes

SECTION III

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



# Harmonized Tariff Schedule of the United States(2008) (Rev.1)

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## CHAPTER 15

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

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#### 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.

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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,MXP,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,CLE,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 <sup>1/</sup>	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%

<sup>1/</sup> See subheading 9903.02.44.

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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

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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

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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 .....	kg	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 .....	kg	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 .....	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
	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

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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,DE,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,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			
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			



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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:				
1515.11.00	00	Linseed oil and its fractions: 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
1515.21.00	00	Corn (maize) oil and its fractions: 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
1515.90		Other:				
1515.90.21	00	Nut oils .....	kg .....	Free		Free
1515.90.60	00	Jojoba oil and its fractions .....	kg .....	2.3%	Free (A,AU,BH,CA,CL,E,IL,J,JO,MA,MX,P,SG)	20%
1515.90.80		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
1516.20		Vegetable fats and oils and their fractions:				
1516.20.10	00	Rapeseed oil .....	kg .....	7.7%	Free (A+,AU,BH,CA,CL,D,E,IL,J,JO,MX,P,SG)	12.5%
1516.20.90	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

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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			

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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+)	40.2¢/kg
1517.90.90		Other .....		8.8¢/kg	Free (A+AU,BH, CA,CL,D,E,IL, J,JO,MX,P,SG) 3.5¢/kg (MA)	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.

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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%