

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

Definitions

1. Definition of the term “refining”

Refining (chemically or physically) is considered to have occurred if all the following operations are carried out on crude oils in a single country:

- neutralization with alkali or de-acidification (removal of the free fatty acids from the oil);
- decolorizing (removal of colouring substances); and
- deodorizing (separation of the volatile odorous and flavourous substances by distillation)

2. Definition of “chemical reaction” for the purposes of headings 1516 and 1518

For the purposes of headings 1516 and 1518, a chemical reaction is defined as follows:

A “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not to be considered as chemical reactions for the purposes of this definition:

- (1) Dissolving in water or other solvents;
- (2) The elimination of solvents including solvent water; or
- (3) The addition or elimination of water of crystallization.

Chapter residual rule applicable to mixtures

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture; however, the origin of a mixture of olive oil (heading 1509) shall be the country of origin of the materials that account

for more than 75% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter residual rule:

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2022 Code	Description of goods	Primary rules
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503	CTH, except from 0209, or refining.
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503	CTH, or refining.
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	CTH, except from 1501 or 1502; or refining.
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	CTH, or refining.
1505	Wool grease and fatty substances derived therefrom (including lanolin)	CTH, or refining.
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	CTH, or refining.
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	CTH, or refining.
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	CTH, or refining.

HS 2022 Code	Description of goods	Primary rules
1509	Olive oil and its fractions, whether or not refined, but not chemically modified	CTH, or refining.
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 heading 1509	CTH, or refining.
1511	Palm oil and its fractions, whether or not refined, but not chemically modified	CTH, or refining.
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	CTH, or refining.
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	CTH, or refining.
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	CTH, or refining.
1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	CTH, or refining.

HS 2022 Code	Description of goods	Primary rules
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.	CTH, or refining or chemical reaction.
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 heading 1516.	<i>As specified for subheadings</i>
1517 10	- Margarine, excluding liquid margarine	CTH
1517 90	- Other	<i>As specified for split subheadings</i>
ex1517 90(a)	-- Edible mixtures or preparations of a kind used as mould release preparations; other similar preparations (such as shortenings, frying fats)	CTH
ex1517 90(b)	-- Other	CC

HS 2022 Code	Description of goods	Primary rules
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 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.	CTH, or chemical reaction.
[1519]		
1520	Glycerol, crude; glycerol waters and glycerol lyes.	<i>As specified for split headings</i>
ex1520(a)	- Crude glycerol	CTHS
ex1520(b)	- Glycerol waters and glycerol lyes	CTH
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	<i>As specified for split headings</i>
ex1521(a)	- Vegetable waxes, beeswax, other insect waxes, refined	CTHS
ex1521(b)	- Other	CTH
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	CTH