

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 02.09;
 - b) cocoa butter, fat or oil (heading 18.04);
 - c) edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
 - d) greaves (heading 23.01) or residues of headings 23.04 to 23.06;
 - 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 40.02).
2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
3. Heading 15.18 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 15.22.

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% by weight.

ADDITIONAL NOTES

1. For the purposes of headings 15.07 to 15.15 (other than subdivisions 1515.90.11.00 and 1515.90.19.00):
 - A. a) Fixed vegetable oils, fluid or solid, obtained by pressure, shall 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 adsorption filtering process or any other physical or chemical process);
 - b) Fixed vegetable oils, fluid or solid, obtained by extraction shall continue to be considered as “crude” when they cannot be distinguished, by their colour, odour or taste, nor by recognized special analytical properties, from vegetable oils and fats obtained by pressure;

- c) The expression “crude oils” shall be taken to extend to de-gummed soya bean oil and cotton seed oil from which the gossypol has been removed.
- B. For the purposes of subdivisions 1509.90.10.10 to 1509.90.10.99, the term “having undergone a refining process”, shall apply to olive oil of a free fatty acid content, expressed as oleic acid, not exceeding 5% and a K₂₆₈ extinction coefficient (optical density under a thickness of 1 cm of a solution of 1 g of olive oil in 100 ml of iso-octane (2,2,4-trimethylpentane) at a wavelength of 268 millimicrons) of 0.25 or more ⁽¹⁾, and the variation and specific extinction of which, in the region of 268 millimicrons, is higher than 0.01 ⁽²⁾
- C. For the purposes of subdivisions 1509.10.00.10 and 1509.10.00.90, the term “virgin olive oil” shall be taken to apply to natural olive oil obtained exclusively by mechanical processes, including pressure, but does not include any mixtures thereof with other oils or with olive oil otherwise obtained.
2. This Chapter does not cover artificial honeycombs of wax (heading 9602.00)
3. Fats and oils of fish and marine mammals, crude (ex heading 15.04), and spermaceti (ex heading 15.21), considered as being products of Moroccan fisheries, shall be admitted duty-free, subject to conditions determined by the competent authorities.

⁽¹⁾ This coefficient must be corrected in relation to the free fatty acid content according to the formula: $K'_{268} = K_{268} - (0.023 \times \% \text{ of free fatty acids})$.

⁽²⁾ This variation is defined by: $\Delta K = K_{268} - 0.5 (K_{262} + K_{274})$

Code				description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
	15.01	1501.00		Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03			
1			10 00	--- Poultry fat	2.5	kg	-
1			90 00	--- Other	17.5	kg	-
	15.02	1502.00	00	Fats of bovine animals, sheep or goats, other than those of heading 15.03			
3			10	--- Bone fat; fat obtained from waste and the like	10	kg	-
				--- Tallow, including "premier jus":			
				---- For industrial use other than the manufacture of foodstuffs:			
3			21	----- Raw	10	kg	-
3			29	----- Other	10	kg	-
				----- Other:			
3				----- Tallow of bovine animals, including "premier jus":			
				----- Raw	10	kg	-
3			39	----- Other	17.5	kg	-
				----- Other:			
3			91	----- Raw	10	kg	-
3			99	----- Other	17.5	kg	-
	15.03	1503.00	00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or other wise prepared			
				--- Lard stearin and oleostearin:			
3			11	---- For industrial use	32.5	kg	-
3			19	---- Other	32.5	kg	-
3			20	--- Tallow oil, for industrial use other than the manufacture of foodstuffs	32.5	kg	-
				--- Other:			
3			91	---- Lard oil	32.5	kg	-
3			92	---- Oleo-oil	32.5	kg	-
3			99	---- Other	32.5	kg	-
	15.04			Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified			
		1504.10	10	- Fish-liver oils and their fractions			
				--- Not hardened or solidified:			
3			10	---- With a vitamin A content not exceeding 2 500 IU/g	32.5	kg	-
3			90	---- Other	32.5	kg	-
				--- Other:			
3			91 00	---- In immediate packings holding not more than 20 kg	50	kg	-
			99	---- Other:			
3			10	----- For the manufacture of foodstuffs in packings holding more than 20 kg	25	kg	-
3			90	----- For industrial use	25	kg	-
		1504.20		- Fats and oils and their fractions, of fish, other than liver oils			

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
3			10	00	--- Not hardened or solidified	32.5	kg	-
3			91	00	--- Other:			
			99		---- In immediate packings holding not more than 20 kg	50	kg	-
3					---- Other:			
3			10		----- For the manufacture of foodstuffs in packings holding more than 20 kg	25	kg	-
3			90		----- For industrial use	25	kg	-
		1504.30			- Fats and oils and their fractions, of marine mammals			
			10		--- Not hardened or solidified:			
3			10		---- Whale oil	32.5	kg	-
3			90		---- Other	32.5	kg	-
					--- Other:			
3			91	00	---- In immediate packings holding not more than 20 kg	50	kg	-
			99		---- Other:			
3			10		----- For the manufacture of foodstuffs in packings holding more than 20 kg	25	kg	-
3			90		----- For industrial use	25	kg	-
	15.05	1505.00			Wool grease and fatty substances derived therefrom (including lanolin)			
3			10	00	--- Wool grease, crude	10	kg	-
			90		--- Other:			
3			10		---- Oleina and wool grease stearin	10	kg	-
3			20		---- Lanolin	2.5	kg	-
3			90		---- Other	10	kg	-
	15.06	1506.00			Other animal fats and oils and their fractions, whether or not refined, but not chemically modified			
			10		--- Not hardened or solidified:			
3			10		---- Neat's foot oil and the like, raw or refined	32.5	kg	-
3			20		---- Bone fat; fat obtained from waste and the like	32.5	kg	-
3			90		---- Other	32.5	kg	-
					--- Other:			
3			91	00	---- In immediate packings holding not more than 20 kg	49	kg	-
			99		---- Other:			
3			10		----- For the manufacture of foodstuffs in packings holding more than 20 kg	25	kg	-
3			90		----- For industrial use	25	kg	-
	15.07				Soya-bean oil and its fractions, whether or not refined, but not chemically modified			
3		1507.10	00	00	- Crude oil, whether or not degummed	2.5	kg	-
3		1507 90	00	00	- Other	25	kg	-

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
3	15.08	1508.10	00	00	Ground-nut oil and its fractions, whether or not refined, but not chemically modified			
3		1508.90	00	00	- Crude oil	2.5	kg	-
3					- Other	25	kg	-
3	15.09	1509.10	00		Olive oil and its fractions, whether or not refined, but not chemically modified			
3					- Virgin			
3			10		- - - For the manufacture of pharmaceutical products, imported directly by the factories concerned	49	kg	-
3			90		- - - Other	49	kg	-
3		1509.90			- Other			
3			10		- - - Not hardened or solidified:			
3			10		- - - - Refined:			
3			10		- - - - - For the manufacture of pharmaceutical products, imported directly by the factories concerned	49	kg	-
3					- - - - - Obtained by refining virgin olive oil, whether or not blended with virgin olive oil:			
3			21		- - - - - In immediate packings holding not more than 20 kg	49	kg	-
3			29		- - - - - Other	49	kg	-
3					- - - - - Other:			
3			91		- - - - - In immediate packings holding not more than 20 kg	49	kg	-
3			99		- - - - - Other	49	kg	-
3					- - - - - Other:	49	kg	-
3			21	00	- - - - - For the manufacture of pharmaceutical products, imported			
3			29		- - - - - Other:			
3			10		- - - - - In immediate packings holding not more than 20 kg	49	kg	-
3			90		- - - - - Other	49	kg	-
3					- - - Other:			
3			91	00	- - - - In immediate packings holding not more than 20 kg	49	kg	-
3			99		- - - - Other:			
3			10		- - - - - For the manufacture of foodstuffs in packings holding more than 20 kg	49	kg	-
3			90		- - - - - For industrial use	49	kg	-
3	15.10	1510.00			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 15.09			
3					- - - Not hardened or solidified:			
3					- - - - For technical or industrial use other than the manufacture of foodstuffs:			
3			11	00	- - - - - Crude	49	kg	-
3			19	00	- - - - - Other	49	kg	-
3					- - - - - Other:			
3			21	00	- - - - - Crude	49	kg	-

Code				description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
3			29 00	----- Other	49	kg	-
3			91 00	--- Other:			
			99	---- In immediate packings holding not more than 20 kg	49	kg	-
3				---- Other:			
3			10	----- For the manufacture of foodstuffs in packings holding more than 20 kg	49	kg	-
3			90	----- For industrial use	49	kg	-
	15.11			Palm oil and its fractions, whether or not refined, but not chemically modified			
3		1511.10	00 00	- Crude oil	2.5	kg	-
3		1511.90	00 00	- Other	25	kg	-
	15.12			Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified			
				- Sunflower-seed or safflower oil and fractions thereof:			
3		1512.11	00 00	- - Crude oil	2.5	kg	-
3		1512.19	00 00	- - Other	25	kg	-
				- Cotton-seed oil and its fractions:			
3		1512.21	00 00	- - Crude oil, whether or not gossypol has been removed	2.5	kg	-
3		1512.29	00 00	- - Other	25	kg	-
	15.13			Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified			
				- Coconut (copra) oil and its fractions:			
3		1513.11	00 00	- - Crude oil	2.5	kg	-
3		1513 19	00 00	- - Other	25	kg	-
				- Palm kernel or babassu oil and fractions thereof:			
3		1513 21	00 00	- - Crude oil	2.5	kg	-
3		1513.29	00 00	- - Other	25	kg	-
	15.14			Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified			
				- Low erucic acid rape or colza oil and its fractions:			
3		1514.11	00 00	- - Crude oil	2.5	kg	-
3		1514.19	00 00	- - Other	25	kg	-
				- Other:			
3		1514 91	00 00	- - Crude oil	2.5	kg	-
3		1514.99	00 00	- - Other	25	kg	-
	15.15			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:			
3		1515.11	00 00	- - Crude oil	2.5	kg	-
3		1515.19	00 00	- - Other	25	kg	-

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
3	15.16	1515.21	00	00	- Maize (corn) oil and its fractions:			
3		1515.29	00	00	- - Crude oil	2.5	kg	-
3		1515.30	00	00	- - Other	25	kg	-
		1515.40			- Castor oil and its fractions	2.5	kg	-
3			10	00	- Tung oil and its fractions			
3			90	00	- - - Crude oil	2.5	kg	-
		1515.50			- - - Other	25	kg	-
3			10	00	- Sesame oil and its fractions			
3			90	00	- - - Crude oil	2.5	kg	-
		(1515.60)			- - - Other	25	kg	-
		1515.90			(Deleted heading)			
3			11	00	- Other			
3			19	00	- - - Jojoba oil and its fractions:	2.5	kg	-
					- - - - Crude oil	2.5	kg	-
3			91	00	- - - - Other	2.5	kg	-
3			99	00	- - - - Other:	25	kg	-
					- - - - Crude oil			
					- - - - Other			
		1516.10			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			
3			10		- Animal fats and oils and their fractions			
3					- - - Fats and oils, partly or wholly hydrogenated, inter-esterified or elaidinized, whether or not refined, but not further prepared:			
3					- - - - In immediate packings holding not more than 20 kg:			
3			10		- - - - - Of whale	50	kg	-
3			90		- - - - - Other	50	kg	-
3			21	00	- - - - - Other:			
3			29	00	- - - - - For the manufacture of foodstuffs in packings holding more than 20 kg	25	kg	-
			90		- - - - - For industrial use	23	kg	-
3					- - - Other:			
3			10		- - - - Fish, liver oils	32.5	kg	-
3			20		- - - - Other, of fish, other than fish liver oils	32.5	kg	-
3			30		- - - - Of marine mammals	32.5	kg	-
3			90		- - - - Other	32.5	kg	-
		1516.20			- Vegetable fats and oils and their fractions			
					- - - Fats and oils, partly or wholly hydrogenated, inter-esterified or elaidinized, whether or not refined, but not further prepared:			
			10		- - - - Having a waxy character:			

Code				description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
3			10	----- In the form of beads, pastilles, granules or powder, containing 90% or more of mono diglycerides, obtained from colza, palm or sunflower oil, in bags holding 25 kg or more	17.5	kg	-
3			90	----- Other	23	kg	-
3		20	00	----- Other: ----- In immediate packings holding not more than 20 kg	50	kg	-
3		31		----- Other: ----- For the manufacture of foodstuffs in packings holding more than 20 kg:			
3			10	----- Palm oil	17.5	kg	-
3			20	----- Palm kernel oil	17.5	kg	-
3			90	----- Other	25	kg	-
3		39	00	----- For industrial use (soap-making, etc.)	23	kg	-
3				--- Other:			
3		91	00	----- Of castor oil	23	kg	-
3		92	00	----- Palm oil	25	kg	-
3		93	00	----- Palm kernel oil	25	kg	-
3		94	00	----- Coconut (copra) oil	17.5	kg	-
3		99	00	----- Other	50	kg	-
	15.17			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 15.16			
		1517.10	00	- Margarine, excluding liquid margarine			
1			10	--- In packings holding not more than 20 kg	50	kg	-
1			90	--- In packings holding more than 20 kg	50	kg	-
		1517.90		- Other			
3			10 00	--- Fixed vegetable oils, not further prepared than mixed	25	kg	-
				--- Other:			
2			91 00	---- Mould release preparations	50	kg	-
1			92 00	---- Liquid margarine	50	kg	-
			99	---- Imitation lard and other prepared edible fats:			
				----- Edible fats made from a mixture of non-emulsified fats or oils:			
				----- Solely of animal origin, in packings holding:			
1			11	----- Not more than 20 kg	50	kg	-
1			19	----- More than 20 kg	50	kg	-
				----- Solely of vegetable origin, in packings holding:			
1			21	----- Not more than 20 kg	50	kg	-
1			29	----- More than 20 kg	50	kg	-
				----- Mixed animal and vegetable oils, in packings holding:			
1			31	----- Not more than 20 kg	50	kg	-
1			39	----- More than 20 kg	50	kg	-

Code				description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
1	15.18	1518.00	90	----- Other Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, 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	50	kg	-
3			10 00	--- Linoxyn	32.5	kg	-
3			20 00	--- Animal or vegetable oils, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified	32.5	kg	-
3			90 00	--- Other	49	kg	-
	(15.19			(Deleted heading)			
		(1519.11)		(Deleted heading)			
		(1519.12)		(Deleted heading)			
		(1519.13)		(Deleted heading)			
		(1519.19)		(Deleted heading)			
		(1519.20)		(Deleted heading)			
3	15.20	1520.00	00 00	Glycerol, crude; glycerol waters and glycerol lyes	2.5	kg	-
	15.21			Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured			
		1521.10	00	- Vegetable waxes			
3			10	--- Crude	10	kg	-
3			90	--- Other	10	kg	-
		1521 90		- Other			
3			10 00	--- Spermaceti, crude, pressed or refined, whether or not artificially coloured	10	kg	-
			90	--- Beeswax and other insect waxes, whether or not artificially coloured:			
				---- Crude:			
3			11	----- Beeswax	10	kg	-
3			19	----- Other	10	kg	-
				---- Other:			
3			91	----- Beeswax	10	kg	-
3			99	----- Other	10	kg	-
	15.22	1522 00		Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes			
3			10 00	--- Degras	10	kg	-
			90	--- Residues resulting from the treatment of fatty substances or animal or vegetable waxes:			

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
3				11	----- Containing oil with the character of olive oil:			
3				12	----- Stearin pitch	10	kg	-
3				19	----- Soap-stocks	10	kg	-
					----- Other	10	kg	-
					----- Other:			
3				91	----- Oil foots and dregs, soap-stocks	10	kg	-
3				99	----- Other	10	kg	-