

Section III – Chapter 15

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
1502 00 10	--- Mutton tallow	kg.	15.00	15.00	---	4	1	0.00	20.832	Prohibited	<i>Not permitted to be imported</i>
1502 00 20	--- Fats unrendered (excluding mutton tallow)	kg.	15.00	15.00	---	4	1	0.00	20.832	Prohibited	<i>Not permitted to be imported</i>
1502 00 30	--- Rendered or solvent extracted fats	kg.	15.00	15.00	---	4	1	0.00	20.832	Prohibited	<i>Not permitted to be imported</i>
1502 00 90	--- Other	kg.	15.00	15.00	---	4	1	0.00	20.832	Prohibited	<i>Not permitted to be imported</i>
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	kg.	30.00	30.00	---	4	1	0.94	37.570	Prohibited	<i>Not permitted to be imported. Exemption: CVD 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011.</i>
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified										<i>Exemption: CVD 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011.</i>
1504 10	- Fish-liver oils and their fractions:										
1504 10 10	--- Cod Liver Oil	kg.	30.00	30.00	---	4	1	0.94	37.570	Free	
	--- Other:										
1504 10 91	---- Squid Liver Oil	kg.	30.00	30.00	---	4	1	0.94	37.570	Free	
1504 10 99	---- Other	kg.	30.00	30.00	---	4	1	0.94	37.570	Prohibited	<i>Not permitted to be imported</i>
1504 20	- Fats and oils and their fractions, of fish, other than liver oils:										
1504 20 10	--- Fish Body Oil (Crude)	kg.	30.00	30.00	---	4	1	0.94	37.570	Restricted	
1504 20 20	--- Fish Body Oil (Refined) having following quality parameters: (i) Free fatty Acids : <0.10% (as Oleic Acid); (ii) Moisture : <0.5%; (iii) Peroxide value (PV) : <10 milli equivalent/kg of oil; (iv) Eicosapentaenoic Acid EPA + Docosahexaenoic Acid DHA : 5-15% by weight; (v) Trans fat : <0.1%	kg.	30.00	30.00	---	4	1	0.94	37.570	Free	
1504 20 30	--- Sperm Oil	kg.	30.00	30.00	---	4	1	0.94	37.570	Prohibited	<i>Not permitted to be imported</i>
1504 20 90	--- Other	kg.	30.00	30.00	---	4	1	0.94	37.570	Prohibited	<i>Not permitted to be imported</i>
1504 30 00	- Fats and Oils and their fractions of marine mammals	kg.	30.00	30.00	---	4	1	0.94	37.570	Prohibited	<i>Not permitted to be imported</i>
1505	Wool grease and fatty substances derived therefrom (including lanolin)										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 33. CVD 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011.</i>
1505 00	- Wool grease and fatty substances derived therefrom (including lanolin):										
1505 00 10	--- Wool alcohol (including lanolin alcohol)	kg.	30.00	15.00	---	4	1	0.49	21.337	Free	
1505 00 20	--- Wool grease, crude	kg.	30.00	15.00	---	4	1	0.49	21.337	Free	
1505 00 90	--- Other	kg.	30.00	15.00	---	4	1	0.49	21.337	Free	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified										<i>Exemption: CVD 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011.</i>
1506 00	- Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:										
1506 00 10	--- Neats foot oil and fats from bone or waste	kg.	30.00	30.00	---	4	1	0.94	37.570	Prohibited	<i>Not permitted to be imported</i>
1506 00 90	--- Other	kg.	30.00	30.00	---	4	1	0.94	37.570	Prohibited	<i>Not permitted to be imported</i>

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1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified										
1507 10 00	- Crude, whether or not degummed	kg.	45.00	0.00	35	0	0	0.00	0.000	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 29A. Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004; Sl. No. 6; CVD on all goods other than crude palm stearin is - Nil by 3/2006-CE dated 01.03.2006; Sl. No.9; ACD by Ntfn 20/2006-Cus. dated 01.03.2006; Sl. No. 63</i>
1507 90	- Other:										
1507 90 10	--- Edible grade	kg.	45.00	7.50	35	0	0	0.00	7.500	Free	
1507 90 90	--- Other	kg.	45.00	45.00	35	4	0	0.00	50.800	Free	
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 33A, 33B; CVD on all goods other than crude palm stearin is - Nil by 3/2006-CE dated 01.03.2006; Sl. No.9; ACD by Ntfn 20/2006-Cus. dated 01.03.2006; Sl. No. 63</i>
1508 10 00	- Crude	kg.	100.00	0.00	90	0	0	0.00	0.000	Free	
1508 90	- Other:										
1508 90 10	--- Deodorized (Salad Oil)	kg.	100.00	7.50	90	4	0	0.23	12.034	Free	
1508 90 91	---- Edible grade	kg.	100.00	7.50	90	0	0	0.23	7.725	Free	
1508 90 99	---- Other	kg.	100.00	7.50	90	4	0	0.23	12.034	Free	
1509	Olive oil and its fractions, whether or not refined, but not chemically modified										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 33A, 33B. Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004; Sl. No. 6; CVD on all goods other than crude palm stearin is - Nil by 3/2006-CE dated 01.03.2006; Sl. No.9; ACD by Ntfn 20/2006-Cus. dated 01.03.2006; Sl. No. 63</i>
1509 10 00	- Virgin	kg.	45.00	0.00	35	0	0	0.00	0.000	Free	
1509 90	- Other:										
1509 90 10	--- Edible grade	kg.	40.00	7.50	30	0	0	0.00	7.500	Free	
1509 90 90	--- Other	kg.	40.00	7.50	30	4	0	0.00	11.800	Free	
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 15.09										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 30. Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004; Sl. No. 6; CVD on all goods other than crude palm stearin is - Nil by 3/2006-CE dated 01.03.2006; Sl. No.9; ACD by Ntfn 20/2006-Cus. dated 01.03.2006; Sl. No. 63</i>
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:										
1510 00 10	--- Crude Oil	kg.	45.00	0.00	35	0	0	0.00	0.000	Free	
1510 00 91	---- Edible grade	kg.	45.00	7.50	35	0	0	0.00	7.500	Free	
1510 00 99	---- Other	kg.	45.00	7.50	35	4	0	0.00	11.800	Free	

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1511	Palm oil and its fractions, whether or not refined, but not chemically modified										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 29, 30, 34; CVD on all goods other than crude palm stearin is - Nil by 3/2006-CE dated 01.03.2006; Sl. No.9; ACD by Ntfn 20/2006-Cus. dated 01.03.2006; Sl. No. 63</i>
1511 10 00	- Crude	kg.	100.00	100.00	90	4	0	3.00	111.120	Free	<i>Import not permitted through any port in Kerala</i>
1511 90	- Other:										
1511 90 10	--- Refinde Bleached Deodorised Palm Oil	kg.	100.00	7.50	90	4	0	0.23	12.034	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 434; Import not permitted through any port in Kerala</i>
1511 90 20	--- Refinde Bleached Deodorised Palmolein	kg.	100.00	7.50	90	4	0	0.23	12.034	Free	<i>Import not permitted through any port in Kerala</i>
1511 90 90	--- Other	kg.	100.00	7.50	90	4	0	0.23	12.034	Free	<i>Import not permitted through any port in Kerala</i>
1512	Sunflower seed, safflower or cotton seed oil and fractions thereof, whether or not refined, but not chemically modified										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 30, 35, 36; CVD on all goods other than crude palm stearin is - Nil by 3/2006-CE dated 01.03.2006; Sl. No.9; ACD by Ntfn 20/2006-Cus. dated 01.03.2006; Sl. No. 63</i>
	- Sunflower seed or safflower oil and fractions thereof:										
1512 11	-- Crude oil:										
1512 11 10	--- Sunflower seed oil	kg.	100.00	0.00	90	0	0	0.00	0.000	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 36A, 36B</i>
1512 11 20	--- Safflower seed oil (kardi seed oil)	kg.	100.00	0.00	90	0	0	0.00	0.000	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 36</i>
1512 19	-- Other:										
1512 19 10	--- Sunflower oil, edible grade	kg.	100.00	7.50	90	0	0	0.23	7.725	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 36B</i>
1512 19 20	--- Sunflower oil, non-edible grade (other than crude oil)	kg.	100.00	100.00	90	4	0	3.00	111.120	Free	
1512 19 30	--- Saffola oil, edible grade	kg.	100.00	7.50	90	0	0	0.23	7.725	Free	
1512 19 40	--- Saffola oil, non-edible grade	kg.	100.00	100.00	90	4	0	3.00	111.120	Free	
1512 19 90	--- Other	kg.	100.00	7.50	90	4	0	0.23	12.034	Free	
	- Cotton-seed oil and its fractions:										
1512 21 00	-- Crude oil, whether or not gossypol has been removed	kg.	100.00	0.00	90	0	0	0.00	0.000	Free	
1512 29	-- Other:										
1512 29 10	--- Edible grade	kg.	100.00	7.50	90	0	0	0.23	7.725	Free	
1512 29 90	--- Other	kg.	100.00	7.50	90	4	0	0.23	12.034	Free	
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 36A, 36B; CVD on all goods other than crude palm stearin is - Nil by 3/2006-CE dated 01.03.2006; Sl. No.9; ACD by Ntfn 20/2006-Cus. dated 01.03.2006; Sl. No. 63</i>
	- Coconut (copra) oil and its fractions:										
1513 11 00	-- Crude oil	kg.	100.00	0.00	90	0	0	0.00	0.000	State Trading Enterprises	<i>Imports allowed through STC subject to para 2.11 of Foreign Trade Policy</i>
1513 19 00	-- Other	kg.	100.00	7.50	90	4	0	0.23	12.034	State Trading Enterprises	<i>Imports allowed through STC subject to para 2.11 of Foreign Trade Policy</i>

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	- Palm kernel or babassu oil and fractions thereof:										
1513 21	-- Crude Oil:										
1513 21 10	--- Palm Kernel Oil	kg.	100.00	0.00	90	0	0	0.00	0.000	Free	<i>Import not permitted through any port in Kerala</i>
1513 21 20	--- Babassu Oil	kg.	100.00	0.00	90	0	0	0.00	0.000	Free	
1513 29	-- Other:										
1513 29 10	--- Palm kernel oil and its fractions	kg.	100.00	7.50	90	4	0	0.23	12.034	Free	<i>Import not permitted through any port in Kerala</i>
1513 29 20	--- Babassu Oil and fractions edible grade	kg.	100.00	7.50	90	0	0	0.23	7.725	Free	
1513 29 30	--- Babassu Oil and fractions, other than edible grade	kg.	100.00	7.50	90	4	0	0.23	12.034	Free	
1513 29 90	--- Other	kg.	100.00	7.50	90	4	0	0.23	12.034	Free	
1514	Rape, colza or mustard oil and their fractions, whether or not refined, but not chemically modified										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 29, 30. Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004; Sl. No. 7; CVD on all goods other than crude palm stearin is - Nil by 3/2006-CE dated 01.03.2006; Sl. No.9; ACD by Ntfn 20/2006-Cus. dated 01.03.2006; Sl. No. 63 Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 33A, 33B, 37A</i>
	- Low erucic acid rape or colza oil and its fractions:										
1514 11	-- Crude oil:										
1514 11 10	--- Colza Oil	kg.	75.00	0.00	65	0	0	0.00	0.000	Free	
1514 11 20	--- Rape Oil	kg.	75.00	0.00	65	0	0	0.00	0.000	Free	
1514 11 90	--- Other	kg.	75.00	0.00	65	0	0	0.00	0.000	Free	
1514 19	-- Other:										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 33A, 33B, 37, 37B</i>
1514 19 10	--- Refined colza oil of edible grade	kg.	75.00	7.50	65	4	0	0.00	11.800	Free	
1514 19 20	--- Refined rapeseed oil of edible grade	kg.	75.00	7.50	65	0	0	0.00	7.500	Free	
1514 19 90	--- Other	kg.	75.00	7.50	65	4	0	0.00	11.800	Free	
	- Other:										
1514 91	-- Crude oil:										
1514 91 10	--- Colza Oil	kg.	75.00	0.00	65	0	0	0.00	0.000	Free	
1514 91 20	--- Mustard Oil	kg.	75.00	0.00	65	0	0	0.00	0.000	Free	
1514 91 90	--- Rapeseed Oil	kg.	75.00	0.00	65	0	0	0.00	0.000	Free	
1514 99	-- Other:										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 33A, 33B, 37, 37B</i>
1514 99 10	--- Refined colza oil of edible grade	kg.	75.00	7.50	65	0	0	0.00	7.500	Free	
1514 99 20	--- Refined mustard oil of edible grade	kg.	75.00	7.50	65	0	0	0.00	7.500	Free	
1514 99 30	--- Refined rapeseed oil of edible grade	kg.	75.00	7.50	65	0	0	0.00	7.500	Free	
1514 99 90	--- Other	kg.	75.00	7.50	65	4	0	0.00	11.800	Free	
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 29, 30, 33A, 33B; CVD on all goods other than crude palm stearin is - Nil by 3/2006-CE dated 01.03.2006; Sl. No.9; ACD by Ntfn 20/2006-Cus. dated 01.03.2006; Sl. No. 63</i>
	- Linseed oil and its fractions:										
1515 11 00	-- Crude oil	kg.	100.00	0.00	90	0	0	0.00	0.000	Free	
1515 19	-- Other:										
1515 19 10	--- Edible grade	kg.	100.00	7.50	90	0	0	0.23	7.725	Free	
1515 19 90	--- Other	kg.	100.00	7.50	90	4	0	0.23	12.034	Free	
	- Maize (corn) oil and its fractions:										
1515 21 00	-- Crude oil	kg.	100.00	0.00	90	0	0	0.00	0.000	Free	
1515 29	-- Other:										
1515 29 10	--- Edible grade	kg.	100.00	7.50	90	0	0	0.23	7.725	Free	

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1515 29 90	--- Other	kg.	100.00	7.50	90	4	0	0.23	12.034	Free	
1515 30	- Castor oil and its fractions:										
1515 30 10	--- Edible grade	kg.	100.00	7.50	90	0	0	0.23	7.725	Free	
1515 30 90	--- Other	kg.	100.00	7.50	90	4	0	0.00	11.800	Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 Sl. No. 1</i>
1515 50	- Sesame oil and its fractions:										
1515 50 10	--- Crude Oil	kg.	100.00	0.00	90	0	0	0.00	0.000	Free	
	--- Other:										
1515 50 91	---- Edible grade	kg.	100.00	7.50	90	0	0	0.23	7.725	Free	
1515 50 99	---- Other	kg.	100.00	7.50	90	4	0	0.23	12.034	Free	
1515 90	- Other:										<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004; Sl. No. 8</i>
1515 90 10	--- Fixed vegetable oils, namely the following: Chul moogra oil, Mawra oil, Kokam oil, Tabacco seed Oil, Sal Oil	kg.	100.00	0.00	90	0	0	0.00	0.000	Free	
1515 90 20	--- Fixed vegetable oils, namely the following: Neem Seed Oil, Karanj Oil, Silk cotton Seed Oil, Khakhon Oil, Water Melon Oil, Kusum Oil, Rubber seed Oil, Dhup Oil, Undi Oil, Maroti Oil, Pisa Oil, Nahar Oil	kg.	100.00	0.00	90	0	0	0.00	0.000	Free	
1515 90 30	--- Fixed vegetable oils, namely the following: Cardamom Oil, Chillies/ Capsicum Oil, Turmeric Oil, Ajwain Seed Oil, Niger Seed Oil, Garlic Oil	kg.	100.00	0.00	90	0	0	0.00	0.000	Free	
1515 90 40	--- Fixed vegetable oils of edible grade namely: Mango Kernel Oil, Mahua Oil, Rice bran Oil	kg.	100.00	0.00	90	0	0	0.00	0.000	Free	
	--- Other:										
1515 90 91	---- Edible grade	kg.	100.00	7.50	90	0	0	0.23	7.725	Free	
1515 90 99	---- Other	kg.	100.00	7.50	90	4	0	0.23	12.034	Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004; Sl. No. 13;</i>
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared										<i>Exemption: CVD 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011. CVD by 3/2006-CE dated 01/03/2006.</i>
1516 10 00	- Animal fats and oils and their fractions	kg.	100.00	30.00	---	4	5	1.10	43.308	Prohibited	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 512; Not permitted to be imported</i>
1516 20	- Vegetable fats and oil and their fractions										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 513, 513A</i>
	--- Cotton seed oil:										
1516 20 11	---- Edible grade	kg.	100.00	7.50	---	4	0	0.23	12.034	Free	
1516 20 19	---- Other	kg.	100.00	80.00	---	4	0	2.40	89.696	Free	
	--- Ground nut oil:										
1516 20 21	---- Edible grade	kg.	100.00	7.50	---	4	0	0.23	12.034	Free	
1516 20 29	---- Other	kg.	100.00	80.00	---	4	0	2.40	89.696	Free	
	--- Hydrogenated castor oil (opal wax):										
1516 20 31	---- Edible grade	kg.	100.00	7.50	---	4	0	0.23	12.034	Free	
1516 20 39	---- Other	kg.	100.00	80.00	---	4	0	2.40	89.696	Free	
	--- Other:										
1516 20 91	---- Edible grade	kg.	100.00	7.50	---	4	0	0.23	12.034	Free	
1516 20 99	---- Other	kg.	100.00	80.00	---	4	0	2.40	89.696	Free	

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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 15.16										<i>Exemption: All goods of edible grade 80%; other than edible grade 30%. See Ntfn 21/02-Cus. dated 01.03.2002; SI No.514A, 515; CVD on all goods (other than Margarine and similar edible preparations)- Nil by 3/2006-CE; dated 01.03.2006; See Ntfn 59/2008-CE; dated 07.12.2008</i>
1517 10	- Margarine, excluding liquid margarine:										<i>Exemption: CVD 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011. CVD: Margarine - Nil by Ntfn 3/2006-CE dated 01.03.2006. MRP based CVD See Ntfn 49/08-CE (N.T.) dated 24.12.2008</i>
1517 10 10	--- Of Animal Origin	kg.	100.00	30.00	---	4	0	0.90	36.136	Prohibited	<i>Not permitted to be imported</i>
	--- Of Vegetable Origin:										
1517 10 21	---- Edible grade	kg.	100.00	7.50	---	4	0	0.23	12.034	Free	
1517 10 22	---- Linoxyn	kg.	100.00	30.00	---	4	0	0.90	36.136	Free	<i>CVD by Ntfn 02/2008-CE dated 01.03.2008; SI. No. 4</i>
1517 10 29	---- Other	kg.	100.00	30.00	---	4	0	0.90	36.136	Free	
1517 90	- Other:										
1517 90 10	--- Sal fat (processed or refined)	kg.	100.00	7.50	---	4	0	0.23	12.034	Free	
1517 90 20	--- Peanut butter	kg.	100.00	7.50	---	4	0	0.23	12.034	Free	
1517 90 30	--- Imitation lard of animal origin	kg.	100.00	30.00	---	4	0	0.90	36.136	Prohibited	<i>Not permitted to be imported</i>
1517 90 40	--- Imitation lard of vegetable origin	kg.	100.00	30.00	---	4	0	0.90	36.136	Free	
1517 90 90	--- Other	kg.	100.00	30.00	---	4	0	0.90	36.136	Free	
1518	Animal or vegetable 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 15.16; inedible mixtures or preparations of animal or vegetable fats or oils of this Chapter, not elsewhere specified or included										<i>Exemption: All goods of edible grade 80%; other than edible grade 30%. See Ntfn 21/02-Cus. dated 01.03.2002; SI No.514A, 515; CVD on all goods (other than Margarine and similar edible preparations)- Nil by 3/2006-CE; dated 01.03.2006; See Ntfn 59/2008-CE; dated 07.12.2008</i>
1518 00	- Animal or vegetable 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 15.16; inedible mixtures or preparations of animal or vegetable fats or oils of this Chapter, not elsewhere specified or included:										
	--- Lin Seed Oil:										
1518 00 11	---- Edible grade	kg.	100.00	7.50	---	4	0	0.23	12.034	Free	
1518 00 19	---- Other	kg.	100.00	30.00	---	4	0	0.90	36.136	Free	
	--- Castor oil dehydrated:										
1518 00 21	---- Edible grade	kg.	100.00	7.50	---	4	0	0.23	12.034	Free	
1518 00 29	---- Other	kg.	100.00	30.00	---	4	0	0.90	36.136	Free	
	--- Other vegetable oils and its fats:										
1518 00 31	---- Edible grade	kg.	100.00	7.50	---	4	0	0.23	12.034	Free	
1518 00 39	---- Other	kg.	100.00	30.00	---	4	0	0.90	36.136	Free	
1518 00 40	--- Other	kg.	100.00	30.00	---	4	0	0.90	36.136	Prohibited	<i>Not permitted to be imported</i>

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
1520	Glycerol, crude; glycerol water and glycerol lyes	kg.	30.00	20.00	---	4	10	0.97	38.664	Free	Exemption: BCD on Crude Glycerin is 12.5%; See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 516, 549; CVD by Ntfn 02/2008-CE dated 01.03.2008; Sl. No.4
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured										CVD by Ntfn 02/2008-CE dated 01.03.2008; Sl. No.4
1521 10	- Vegetable waxes:										
	--- Carnauba waxes:										
1521 10 11	---- Edible wax for waxing fresh fruits and vegetables	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1521 10 19	---- Other	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1521 10 90	--- Other	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1521 90	- Other:										
1521 90 10	--- Bee wax whether or not coloured	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1521 90 20	--- Shellac wax whether or not coloured	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1521 90 90	--- Other	kg.	30.00	30.00	---	4	10	1.30	50.479	Free	
1522	Degras: residues resulting from the treatment of fatty substances or animal or vegetable waxes										CVD by Ntfn 02/2008-CE dated 01.03.2008; Sl. No.4
1522 00	- Degras: residues resulting from the treatment of fatty substances or animal or vegetable waxes:										
1522 00 10	--- Degras	kg.	30.00	30.00	---	4	10	1.30	50.479	Prohibited	Not permitted to be imported
1522 00 20	--- Soap stocks	kg.	30.00	30.00	---	4	10	1.30	50.479	Prohibited	Not permitted to be imported
1522 00 90	--- Other	kg.	30.00	30.00	---	4	10	1.30	50.479	Prohibited	Not permitted to be imported

Import Licensing Notes

- (1) All oils which are included in the PFA Act as also all solvent extracted Oils conforming to the standards specified in the Third Schedule of Solvent Extracted Oil, Deoiled Meal and Edible Flour Control Order, 1967 except coconut oil, RBD palm oil, RBD palm stearin and palm kernel oil are freely importable. Import of coconut/ copra oil is permitted through State Trading Enterprises.
- (2) Irrespective of the Policy indicated in this Chapter, import of sulphonated fish oil is freely permitted without an import licence.
- (3) Policy relating to import of Crude Palm Stearin is given below as per public notice no. 14 (PN)/97-02 dated 6.6.1997 and as per public notice no. 38 (RE-2001)-97-2001 dated 1.10.2001.

Public Notice No. 14(PN)/97-2002 dated 06.06.97

Attention is invited to the Public Notice No.284(PN)/92-97 dated 31st March, 1995 and as amended by Public Notice No.310(PN)/92-97 dated 14.8.1995. In supersession of the conditions and procedures as laid down in the above Public Notice, import of Crude Palm Stearin shall be permitted as under:

2. Non-edible Industrial grade Crude Palm Stearin may be imported without a licence in accordance with the conditions set out in the following paragraphs of this Public Notice:-
 - (i) Imports may be made by only those importers who hold an industrial licence or an approval or authorisation from the Secretariat of Industrial Approvals of the Department of Industrial Development, Government of India or a DGTD registration for the manufacture of fatty acids or registration with Directorate of Vanaspati, Vegetable Oils and Fats and who have the facility to split Crude Palm Stearin into fatty acids and glycerol.
 - (ii) Only Crude Palm Stearin admixed with at least 10% free fatty acids (FFA) will be allowed to be imported.
 - (iii) Actual User condition shall apply to the imported Crude Palm Stearin, which shall be split into fatty acids and glycerol at the importer's own splitting facility. The imported Crude Palm Stearin shall be used only for being split into fatty acids and glycerol and it shall not be utilised, sold, transferred or disposed of in any other manner without the prior permission in writing of the Director General of Foreign Trade, New Delhi.
 - (iv) Fatty acids and glycerol manufactured out of the imported Crude Palm Stearin are, however, freely transferable.
 - (v) Non-edible industrial grade Crude Palm Stearin admixed with at least 3.5% free fatty acids (FFA) will also be allowed to be imported without an import licence by only those importers who are registered with the Directorate of Vanaspati, Vegetable Oils and Fats subject to the condition that the imported Crude Palm Stearin shall be used only for being split into fatty acids and glycerol and it shall not be utilised, sold, transferred or disposed of in any other manner without the permission of the Director General of Foreign Trade. Fatty acids and glycerol manufactured out of such imported Crude Palm Stearin shall be sold only to the actual users of such fatty acid and glycerol.
 - (vi) The importer shall furnish quarterly statements to the Directorate of Vanaspati, Vegetable Oils & Fats (DVVO&F) giving full details of
 - (i) quantities and value of CPS imported;
 - (ii) quantities of fatty acids and glycerol manufactured;
 - (iii) names and addresses of the companies to whom the fatty acids and glycerol were supplied together with the quantities supplied;
 - (iv) quantities of fatty acids and glycerol consumed internally; and
 - (v) opening and closing stocks of CPS, fatty acids and glycerol in the format annexed to this Public Notice (Annexure - A).

Section III – Chapter 15

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
3.	Directorate of Vanaspati, Vegetable Oils and Fats will issue certification of utilisation by the importer/ actual user after satisfying itself about the information furnished in respect of imported Crude Palm Stearin (Non-edible industrial grade) admixed with atleast 3.5% free fatty acids only. The nature of Utilisation Certificate will determine the eligibility of the importer for further imports of the Crude Palm Stearin (Non-edible industrial) admixed with atleast 3.5% free fatty acids (Annexure-B). The authorization to make future imports shall be given by the Directorate of Vanaspati, Vegetable Oils and Fats on annual basis. <i>[This paragraph is inserted by PN 38 (RE-2001) dated 01.10.2001].</i>										
4.	Actual users may also use the services of the State Trading Corporation of India Ltd. (STC) for the import of Crude Palm Stearin. The STC may import Crude Palm Stearin without a licence, approval or authorisation from the Government and arrange for its splitting into fatty acids and glycerol.										
5.	Any item importable under this chapter shall not contain animal tallow in any form.										

ANNEXURE - A

Quarterly return to be furnished by the importer of Crude Palm Stearin (C.P.S)
for the quarter ending March, June, September and December.

Quantity in MT
C.P.S. Glycerol Fatty Acid

1. Opening Stock
2. Quantity imported
 - a. FOB Value per tonne of C.P.S.
 - b. Analysis report of C.P.S.
 - i. F.F.A%
 - ii. Moisture & Volatile matter %
 - iii. Other relevant analytical characteristics
 - c. Consumption of C.P.S and production of Glycerol and Fatty Acid
3. Names and Addresses of the companies to whom Glycerol and fatty acids were supplied alongwith the quantities.
- 3A. Consumption of fatty acids and glycerols.
4. Closing Stock.

We hereby confirm that the information furnished by us is correct and nothing has been concealed. We are fully conscious that any misrepresentation of facts and/ or any violation of the term and conditions set out in the Public Notice will make us liable to penal action which may also include disentanglement to further import.

Signature of the applicant.....
Name.....
Designation.....
Full Office Address.....

ANNEXURE - B

Government of India
Ministry of Civil Supplies
Consumer Affairs and Public Distribution
Directorate of Vanaspati, Vegetable Oils & Fats

Block-2, 5th Floor,
CGO Complex, Lodhi Road
New Delhi - 110 003.

Dated:

CERTIFICATE

1. Certified that the under-mentioned quantities of Crude Palm Stearin (C.P.S.) have been utilised by M/s for production of Fatty Acid & Glycerol as indicated below during the period from to (in M.T.)
PRODUCTION
Consumption of Fatty Acid Glycerol
Crude Palm Stearin
2. Quantity of C.P.S. authorised for further import during the period from to
Officer not below the rank of Dy. Director.
- (4) All edible oils which are presently freely importable under various TARIFF ITEM headings shall be freely importable subject to the condition that the importer shall have to intimate within 15 (Fifteen) days from the date of import indicating the following information to the Directorate of Vanaspati, Vegetable Oils and Fats:
 - (i) Type of oil;
 - (ii) Date of contract and actual import;
 - (iii) Quantity;
 - (iv) Price; and
 - (v) Origin.

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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In addition to the above information, importer will have to submit monthly statement in enclosed format with this Notification giving the relevant information above the actual import having taken place latest by the 7th of every month.

¹(5) Omitted.

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.

¹ Omitted vide Ntfn No. 08 (RE-2010)/2009-2014 dated 08.10.2010.