

ITC (HS), 2017
SCHEDULE 1 – IMPORT POLICY

Section III

Chapter-15

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 0209;
 - (b) Cocoa butter, fat or 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.

SUB-HEADING NOTE:

For the purpose of sub-headings 1514 11 and 1514 19, the expression ðlow erucic acid rape or colza oilö means the fixed oil which has an erucic acid content of less than 2% by weight.

SUPPLEMENTARY NOTES:

1. In this Chapter, ðedible gradeö, in respect of goods (i.e. edible oil) specified Food Safety & Standards Act, 2006, means the standard of quality specified for such goods in that Act/Rules thereunder/ in an Appendix thereunder.

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2. In this Chapter fixed Vegetable Oilö means oils which cannot easily be distilled without decomposition, which are not volatile and which cannot be carried off by superheated steam (which decomposes and saponifies them).

Exim Code	Item Description	Policy	Policy Conditions
1501	PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503		
1501 10 00	Lard	Prohibited	
1501 20 00	Other pig fat	Prohibited	
1501 90 00	Other	Prohibited	
1502	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 1503		
1502 00	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 1503		
1502 10	Tallow:		
1502 10 10	Mutton tallow	Prohibited	
1502 10 90	Other	Prohibited	
1502 90	Other:		
1502 90 10	Unrendered fats	Prohibited	
1502 90 20	Rendered fats or solvent extraction fats	Prohibited	
1502 90 90	Other	Prohibited	
1503 00 00	Lard Stearin, Lard Oil, Oleostearin, Oleo-Oil and Tallow Oil, not emulsified or mixed or otherwise prepared	Prohibited	
1504	FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1504 10	Fish liver oils and their fractions:		
1504 10 10	Cod liver oil	Free	
	Other:		

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1504 10 91	Squid liver oil	Free	
1504 10 99	Other	Prohibited	
1504 20	<i>Fats and Oils and their fractions of fish, other than liver oils:</i>		
1504 20 10	Fish body oil	Restricted	Fish Body Oil (Refined) ó import permitted as per Policy Condition 5 below.
1504 20 20	Fish lipid oil	Free	Fish Body Oil (Refined) ó import permitted as per Policy Condition 5 below.
1504 20 30	Sperm oil	Prohibited	
1504 20 90	Other	Prohibited	
1504 30 00	Fats and oils and their fractions, of marine mammals	Prohibited	
1505	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN)		
1505 00	<i>Wool grease and fatty substances derived therefrom (including lanolin):</i>		
1505 00 10	Wool alcohol (including lanolin alcohol)	Free	
1505 00 20	Wool grease, crude	Free	
1505 00 90	Other	Free	
1506	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1506 00	<i>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:</i>		
1506 00 10	Neats Foot oil and fats from bone or waste	Prohibited	
1506 00 90	Other	Prohibited	
1507	SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		

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1507 10 00	Crude oil, whether or not degummed	Free	
1507 90	Other:		
1507 90 10	Edible grade	Free	
1507 90 90	Other	Free	
1508	GROUNDNUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED BUT NOT CHEMICALLY MODIFIED		
1508 10 00	Crude oil	Free	
1508 90	Other:		
1508 90 10	Deodorized (Salad Oil)	Free	
	Other:		
1508 90 91	Edible grade	Free	
1508 90 99	Other	Free	
1509	OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED BUT NOT CHEMICALLY MODIFIED		
1509 10 00	Virgin	Free	
1509 90	Other:		
1509 90 10	Edible grade	Free	
1509 90 90	Other	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 1509		
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 1509:		
1510 00 10	Crude oil	Free	
	Other:		
1510 00 91	Edible grade	Free	

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1510 00 99	Other	Free	
1511	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
1511 10 00	Crude oil	Free	Import not permitted through any port in Kerala.
1511 90	Other:		
1511 90 10	Refined bleached deodorised palm oil	Free	Import not permitted through any port in Kerala.
1511 90 20	Refined bleached deodorised palmolein	Free	Import not permitted through any port in Kerala.
1511 90 90	Other	Free	Import not permitted through any port in Kerala.
1512	SUNFLOWER SEED, SAFFLOWER OR COTTON SEED OIL AND THEIR FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
	<i>Sunflower seed or safflower Oil and fractions thereof:</i>		
1512 11	Crude Oil:		
1512 11 10	Sunflower seed oil	Free	
1512 11 20	Safflower seed oil (kardi seed oil)	Free	
1512 19	Other:		
1512 19 10	Sunflower oil, edible grade	Free	
1512 19 20	Sunflower oil, non-edible grade (other than crude oil)	Free	
1512 19 30	Saffola oil, edible grade	Free	
1512 19 40	Saffola oil, non-edible grade	Free	
1512 19 90	Other	Free	
	<i>Cotton-seed oil and its fractions:</i>		
1512 21 00	Crude oil, whether or not gossypol has been removed	Free	

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1512 29	Other:		
1512 29 10	Edible grade	Free	
1512 29 90	Other	Free	
1513	COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
	<i>Coconut (Copra) oil and its fractions:</i>		
1513 11 00	Crude oil	State Trading Enterprise	Import allowed through-STE subject to para 2.20 of Foreign Trade Policy.
1513 19 00	Other	State Trading Enterprise	Import allowed through STE subject to para 2.20 of Foreign Trade Policy.
	<i>Palm kernel or babassu oil and fractions thereof:</i>		
1513 21	Crude oil:		
1513 21 10	Palm kernel oil	Free	Import not permitted through any port in Kerala.
1513 21 20	Babassu oil	Free	
1513 29	Other:	Free	
1513 29 10	Palm kernel oil and its fractions	Free	Import not permitted through any port in Kerala.
1513 29 20	Babassu oil and fractions edible grade	Free	
1513 29 30	Babassu oil and fractions, other than edible grade	Free	
1513 29 90	Other	Free	
1514	RAPE, COLZA OR MUSTARD OIL AND ITS FRACTIONS THEREOF, WHETHER OR NOT REFINED , BUT NOT CHEMICALLY MODIFIED		

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	<i>Low erucic acid rape or colza oil and its fractions:</i>		
1514 11	<i>Crude oil:</i>		
1514 11 10	Colza oil	Free	
1514 11 20	Rape oil	Free	
1514 11 90	Other	Free	
1514 19	<i>Other:</i>		
1514 19 10	Refined colza oil of edible grade	Free	
1514 19 20	Refined rapeseed oil of edible grade	Free	
1514 19 90	Other	Free	
	<i>Other:</i>		
1514 91	<i>Crude oil:</i>		
1514 91 10	Colza oil	Free	
1514 91 20	Mustard oil	Free	
1514 91 90	Rapeseed oil	Free	
1514 99	<i>Other:</i>		
1514 99 10	Refined colza oil of edible grade	Free	
1514 99 20	Refined mustard oil of edible grade		
1514 99 30	Refined rapeseed oil of edible grade	Free	
1514 99 90	Other	Free	
1515	OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED		
	<i>Linseed oil and its fractions:</i>		
1515 11 00	Crude oil	Free	
1515 19	<i>Other:</i>		
1515 19 10	Edible grade	Free	
1515 19 90	Other	Free	
	<i>Maize (Corn) Oil and its fractions:</i>		
1515 21 00	Crude oil	Free	
1515 29	<i>Other:</i>		
1515 29 10	Edible grade	Free	

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1515 29 90	Other	Free	
1515 30	<i>Castor oil and its fractions:</i>		
1515 30 10	Edible grade	Free	
1515 30 90	Other	Free	
1515 50	<i>Seasame oil and its fractions:</i>		
1515 50 10	Crude oil	Free	
	<i>Other:</i>		
1515 50 91	Edible grade	Free	
1515 50 99	Other	Free	
1515 90	<i>Other:</i>		
1515 90 10	Fixed vegetable oils, namely the following: chul moogra oil, mawra oil, kokam oil, tobacco seed oil, sal oil	Free	
1515 90 20	Fixed vegetable oils, namely the following: neem seed oil, karanj oil, silk cotton seed oil,	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	Free	
1515 90 40	Fixed vegetable oils of edible grade namely the following: mango kernel oil, mahua oil, rice bran oil	Free	
	<i>Other:</i>		
1515 90 91	Edible grade	Free	
1515 90 99	Other	Free	
1516	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELADLNISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED		
1516 10 00	Animal fats and oils and their fractions	Prohibited	
1516 20	<i>Vegetable fats and oils and their fractions:</i>		
	<i>Cotton seed oil:</i>		
1516 20 11	Edible grade	Free	

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1516 20 19	Other	Free	
	Groundnut oil:		
1516 20 21	Edible grade	Free	
1516 20 29	Other	Free	
	Hydrogenated castor oil (opal wax):		
1516 20 31	Edible grade	Free	
1516 20 39	Other	Free	
	Other:		
1516 20 91	Edible grade	Free	
1516 20 99	Other	Free	
1517	MARGARINE; EDIBLE MIXTURE 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	Margarine, excluding liquid margarine:		
1517 10 10	Of animal origin	Prohibited	
	Of vegetable origin:		
1517 10 21	Edible grade	Free	
1517 10 22	Linoxyn	Free	
1517 10 29	Other	Free	
1517 90	Other:		
1517 90 10	Sal fat (processed or refined)	Free	
1517 90 20	Peanut butter	Free	
1517 90 30	Imitation lard of animal origin	Prohibited	
1517 90 40	Imitation lard of vegetable origin	Free	
1517 90 90	Other	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		

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	CHEMICALLY MODIFIED, EXCLUDING THOSE OF HEADING 1516; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED		
1518 00	<i>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 1516; inedible mixtures or preparations of animal or vegetable fats or oils of this Chapter, not elsewhere specified or included:</i>		
	<i>Lin seed oil:</i>		
1518 00 11	Edible grade	Free	
1518 00 19	Other	Free	
	<i>Castor oil, dehydrated:</i>		
1518 00 21	Edible grade	Free	
1518 00 29	Other	Free	
	<i>Other vegetable oil and its fats:</i>		
1518 00 31	Edible grade	Free	
1518 00 39	Other	Free	
1518 00 40	Other	Prohibited	
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	Free	
1521	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED		
1521 10	<i>Vegetable Waxes:</i>		
	<i>Carnauba Waxes:</i>		

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1521 10 11	Edible wax for waxing fresh fruits and vegetables	Free	
1521 10 19	Other	Free	
1521 10 90	Other	Free	
1521 90	Other:		
1521 90 10	Beewax whether or not coloured	Free	
1521 90 20	Shellac wax whether or not coloured	Free	
1521 90 90	Other	Free	
1522	DEGRAS: RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES		
1522 00	<i>Degras: residues resulting from the treatment of fatty substances or animal or vegetable waxes:</i>		
1522 00 10	Degras	Prohibited	
1522 00 20	Soap stocks	Prohibited	
1522 00 90	Other	Prohibited	

Policy Conditions of this Chapter:

- (1) All Oils which are included in the Food Safety & Standards Act, 2006 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 (details can be accessed from website: http://fssai.gov.in/Portals/0/Pdf/solvent_Extracted.pdf) 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 authorisation from DGFT.
- (3) Non-edible Industrial grade Crude Palm Stearin may be imported without an authorisation in accordance with the following conditions:
 - (i) Imports may be made by only those importers who hold an industrial licence or an 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.

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- (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 prescribed at Annexure - A .

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.

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

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Crude Palm Stearin without a licence, approval or authorisation from the Government and arrange for its splitting into fatty acids and glycerol.

- (4) Any item importable under this Chapter shall not contain animal tallow in any form.
- (5) Import Policy for Fish Body Oil (Refined), covered under this EXIM Code 1504 20 10 or under EXIM Code 1504 20 20, having following quality parameters shall be -Freeø

Sr. No.	Quality Parameter	Value
(i)	Free fatty Acids:	<0.10% (as Oleic Acod)
(ii)	Moisture:	<0.5%
(iii)	Perozide value (PV):	<10 milli equivalent/kg of oil
(iv)	Eicosapentaenoic Acid EPA + Docosaphexaenoic Acid DHA:	Not less than 5% by weight
(v)	Trans fat:	<0.1%

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

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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 hereinabove will make us liable to penal action which may also include disentitlement 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.

All edible oils which are presently freely importable under various Exim Code Heading shall be freely importable subject to the condition that the importer shall have to intimate within 15 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

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- (iii) Quantity
- (iv) Price; and
- (v) Origin.

In addition to the above information, importer will have to submit monthly statement in enclosed format with this Notification giving the relevant information about the actual import having taken place latest by the 7th of every month.

[Reference: Public Notice No. 14 (PN)/97-02 dated 6th June, 1997 and Public Notice No. 38 (RE-2001)/1997-2002 dated 1st October, 2001]