

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 No 0209;
 - (b) cocoa butter, fat and oil (heading No 1804);
 - (c) edible preparations containing by weight more than 15 % of the products of heading No 0405 (generally Chapter 21);
 - (d) greaves (heading No 2301) and residues of heading Nos 2304 to 2306;
 - (e) fatty acids in an isolated state, 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 No 4002).
2. Heading No 1509 does not apply to oils obtained from olives by solvent extraction (heading No 1510).
3. Heading No 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 within heading No 1522.

Additional notes

1. For the purposes of subheadings 1507 10, 1508 10, 1510 00 10, 1511 10, 1512 11, 1512 21, 1513 11, 1513 21, 1514 10, 1515 11 00, 1515 21, 1515 50 11, 1515 50 19, 1515 60 10, 1515 90 21, 1515 90 29, 1515 90 40 to 1515 90 59 and 1518 00 31 :
 - (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 to cotton seed oil from which the gossypol has been removed.
2. A. For the purposes of heading Nos 1509 and 1510, 'olive oil' means oils derived solely from the treatment of olives, excluding re-esterified olive oil and mixtures of olive oil with other oils.

B. 'Virgin olive oil' means oil with characteristics as defined in Sections I and II below.

I. For the purposes of subheading 1509 10 10, 'virgin lampante oil', whatever its acidity, means olive oil :

— either having the following characteristics :

(a) a K_{270} extinction coefficient ⁽¹⁾ higher than 0,25 and, after treatment of the sample with activated alumina, not higher than 0,11. Some oils having a free fatty acid content, expressed as oleic acid, of more than 3,3 % may have, after passage through activated alumina, a K_{270} extinction coefficient higher than 0,11. If so, after neutralization and decolourization in the laboratory, they must have the following characteristics:

— a K_{270} extinction coefficient not higher than 1,10;

— an extinction coefficient variation ⁽²⁾, in the 270 nm region, higher than 0,01 but not higher than 0,16;

(b) negative Bellier and modified Vizern reactions;

(c) negative soap test;

— or having the characteristics under (a), (b), (c), (d), and (e), but a taste which renders it unsuitable in that state for immediate consumption.

II. For the purposes of subheading 1509 10 90, 'virgin olive oil' means olive oil obtained exclusively by mechanical processes, including pressure (but does not include mixtures with olive oil obtained otherwise), having the following characteristics :

(a) a free fatty acid content, expressed as oleic acid, not greater than 3,3 %;

(b) a K_{270} extinction coefficient ⁽¹⁾ not higher than 0,25 and, after treatment of the sample of oil with activated alumina, not higher than 0,11;

(c) an extinction coefficient variation ⁽²⁾, in the 270 nm region, not higher than 0,01;

(d) negative Bellier and modified Vizern reactions;

(e) a negative soap test;

(f) such a taste that it is suitable in that state for immediate consumption.

C. Subheading 1509 90 00 covers olive oil obtained by the treatment of olive oils falling within subheading 1509 10 10 or 1509 10 90, whether or not blended with virgin olive oil, having the following characteristics :

(a) a free fatty acid content, expressed as oleic acid, not exceeding 3 %;

(b) — a positive soap test, or a K_{270} extinction coefficient ⁽¹⁾ higher than 0,25 but not higher than 1,10 and, after treatment of the sample of oil with activated alumina, higher than 0,11, and

— an extinction coefficient variation ⁽²⁾, in the 270 nm region, higher than 0,01 but not higher than 0,16;

(c) negative Bellier and modified Vizern reactions.

D. Subheading 1510 00 10 covers oils, especially, oils from 'olive residues', having the following characteristics :

(a) a free fatty acid content, expressed as oleic acid, higher than 3 %;

(b) positive Bellier and/or modified Vizern reactions;

(c) negative soap test.

⁽¹⁾ The expression ' K_{270} extinction coefficient' means absorption under a thickness of 1 cm of solution of 1 g of oil per 100 ml in iso-octane (2,2,4-trimethylpentane) at a wavelength of 270 nm.

⁽²⁾ This variation is defined by :

$$\Delta K = K_m - 0,5 (K_{m-4} + K_{m+4})$$

where K_m is the extinction coefficient at the wavelength of the maximum of the absorption curve in the 270 nm region and K_{m-4} and K_{m+4} are the extinction coefficients at wavelengths 4 nm lower and higher, respectively, than that of K_m .