

Tariff Item	Description	B.P.	Existing Rates of Duty M.F.N.	General
12.10.00	Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products ..	Free	20%	40%
	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners derived from vegetable products:			
	Other vegetable saps and extracts:			
Ex 13.03.04	Non spirituous viz: extracts of hops	Free	Free	Free
	Spirituous:			
	Other:			
	Containing 40% or less of proof spirit:			
13.03.06	Extracts of hops	25%	45%	50%
Ex 13.03.08	Containing more than 40% of proof spirit but not exceeding the strength of proof viz: extracts of hops .. per gal.	\$18.00	..	\$18.30
Ex 13.03.09	Exceeding the strength of proof viz: extracts of hops per proof gal.	\$18.00	..	\$18.30
15.01.00	Lard and other rendered pig fat; rendered poultry fat	27½%	45%	55%
15.02.00	Unrendered fats of bovine cattle, sheep or goats; tallow (including "premier jus") produced from those fats	Free	..	Free
	Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way ..			
15.03.01	As may be approved by the Minister and under such conditions as he may prescribe per cwt	Free	23c	46c
15.03.09	Other	27½%	45%	55%
	Fats and oils, of fish and marine mammals, whether or not refined:			
Ex 15.04.01	Cod liver oil in containers of a capacity of less than 1 gallon ..	Free	Free	Free
15.04.02	Other fish liver oil	Free	..	20%
	Other:			
15.04.04	In containers of a capacity of 1 gallon or more	Free	..	Free
15.04.09	In other containers	Free	..	20%
	Wool grease and fatty substances derived therefrom (including lanolin):			
15.05.01	Unrefined	Free	..	Free
15.05.09	Refined	27½%	45%	50%
	Other animal oils and fats (including neat's-foot oil and fats from bones or waste):			
	Oils:			
15.06.01	In containers of a capacity of 1 gallon or more .. per gal	5c	..	12c
15.06.02	In other containers	20%	40%	50%
	Fats:			
15.06.03	Unrefined	Free	..	Free
	Refined:			
15.06.04	As may be approved by the Minister and under such conditions as he may prescribe per cwt	Free	23c	46c
15.06.09	Other	27½%	45%	55%
	Fixed vegetable oils, fluid or solid, refined or purified:			
	Soya bean oil:			
15.07.02	In containers of a capacity of less than 1 gallon	12½%	..	17½%
	Cotton seed oil:			
15.07.07	In containers of a capacity of less than 1 gallon	12½%	..	17½%
	Ground-nut (peanut) oil:			
15.07.12	In containers of a capacity of less than 1 gallon	12½%	12½%	17½%
	Olive oil:			
15.07.17	In containers of a capacity of less than 1 gallon	12½%	12½%	17½%
	Sunflower seed oil:			
15.07.22	In containers of a capacity of less than 1 gallon	12½%	..	17½%
	Rape, colza and mustard oils:			
15.07.27	In containers of a capacity of less than 1 gallon	12½%	..	17½%
	Linseed oil:			
15.07.31	In containers of a capacity of 1 gallon or more .. per gal	Free	..	5c
15.07.32	In other containers	12½%	..	32½%
	Palm oil:			
15.07.37	In containers of a capacity of less than 1 gallon	12½%	12½%	17½%
	Coconut (copra) oil:			
15.07.41	In containers of a capacity of 1 gallon or more	22½%	..	22½%
15.07.42	In other containers	32½%	32½%	37½%
	Palm kernel oil:			
15.07.47	In containers of a capacity of less than 1 gallon	12½%	..	17½%
	Castor oil:			
15.07.52	In containers of a capacity of less than 1 gallon	12½%	..	17½%
	Tung oil:			
15.07.92	In containers of a capacity of less than 1 gallon	12½%	..	17½%
	Other vegetable oils:			
15.07.94	In containers of a capacity of less than 1 gallon	12½%	..	17½%
	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified:			
	In containers of a capacity of 1 gallon or more:			
15.08.01	Tung oil	Free	..	Free
15.08.02	Boiled linseed oil per gal	Free	..	5c
Ex 15.08.03	Other (excluding whole oil and expoxised soya oil) .. per gal	5c	..	12c
	In other containers:			
15.08.04	Boiled linseed oil	12½%	..	32½%
15.08.09	Other	20%	40%	50%
15.09.00	Degras	Free	..	Free