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Trade Policy Monitoring

China's Import Tariffs on Edible Fats and Oils

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Approved by:
William Westman
U.S. Embassy

Prepared by:
AgBeijing Staff

Report Highlights:

This report contains China's import tariffs levied on animal or vegetable fats and oils and their cleavage products; prepared edible fats; and animal or vegetable waxes found in Section III, Chapter 15, of China's Harmonized Tariff Schedule. These tariffs were last revised on Dec 31, 2006. On May 28, 2008, China announced adjustments to import tariffs for six commodities covering 26 tariff lines. This report is an updated version of CH6037. For background information on the harmonized tariff system please look at CH6034. For a table that includes all of the recent adjustments please see CH8040.

Includes PSD Changes: No
Includes Trade Matrix: No
Unscheduled Report
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[CH]

Introduction

This report should be read together with CH6034, "Index & Guide to China's 2006 Agricultural Import Tariff Schedule", which contains definitions of the column headings and a table of definitions of the codes used in the column labeled, "S&C." It also contains an index of GAIN reports for other agricultural products not contained in this report.

Updated information throughout this report is in red.

DISCLAIMER: The report is NOT a legal document and should not be used for such purposes. While FAS/Beijing has made every effort to accurately transcribe and translate the information, in the event of any errors or omissions in translation or other information contained herein, the original version of China's tariff schedule in the Chinese language shall prevail. Moreover, Chinese Customs officials at the port of entry determine the description of products imported into the People's Republic of China and the tariff paid thereon.

Update and Analysis

Crude Soybean oils, in-quota and out-of-quota, and Refined Soybean oils, in-quota and out-of-quota (1507100010, 1507100090, 1507900010, 1507900090) were eliminated from the tariff schedule. Crude Palm Oil variants (1511100010, 1511100090, 1511901010, 1511901090, 1511909010, 1511909090), Crude and refined sunflower seed oil variants (1512110010, 1512110090, 1512190010, 1512190090), and Crude Sinapic Acid Rape or Colza oil variants (1514110010, 1514110090, 1514190010, 1514190090, 1514911010, 1514911090, 1514990010, 1514990090) were eliminated from the tariff schedule. China is already the largest edible oil importer in the world. China is also looking towards developing biodiesel from waste vegetable oils, such as palm oil. Perhaps these favorable tariff changes reflect a policy to attract even larger vegetable oil imports to the country.

Nim and its extract (15159020) and Beeswax (15219010) were added to the schedule.

[Section III: Animal or Vegetable Fats and Oils and Their Cleavage Products; Prepared Edible Fats; Animals or Vegetable Waxes]

Chapter 15: Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

Chapter 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 heading 23.04 to 23.06;
 - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods for Section .; 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 wood grease residues fall in heading 15.22.

Subheading Note:

1. For the purpose of subheadings 1514.11 and 1514.19, the expression “low erucic acid rape or colza oil” means the fixed oil that has an erucic acid content of less than 2% by weight.

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
1501	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03:							
15010000	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03	10		35	17	13	kg	AB
1502	Fats of bovine animals, sheep or goats, other than those of heading 15.03:							
15020010	--- Raw	8		70	17	5	kg	AB
15020090	--- Other	8		30	17	13	kg	AB
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:							
15030000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	10		30	17	13	kg	AB
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:							
15041000	- Fish-liver oils and their fractions	12		30	17	13	kg	AB
15042000	- Fats and oils and their fractions, of fish, other than liver oils	12		50	17	13	kg	AB
15043000	- Fats and oils and their fractions, of marine mammals	14.4		50	17	13	kg	
1504300010	Fats and oils and their fractions, of marine mammals of endangered or threatened species	14.4		50	17	13	kg	ABFE
1504300090	Other fats and oils and their fractions, of marine mammals	14.4		50	17	13	kg	AB
1505	Wool grease and fatty substances derived therefrom (including lanolin):							

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
15050000	Wool grease and fatty substances derived therefrom (including lanolin):	20		70	17	13	kg	AB
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:							
15060000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	20		70	17	13	kg	
1506000010	Fats of wild horses, wild bovine animals (including fats and oil of hippo, bear, hare, green turtle and green turtle egg)	20		70	17	13	kg	ABFE
1506000090	Fats and oils and their fractions, of other animals, whether or not refined, but not chemically modified:	20		70	17	13	kg	AB
1507	Soybean oil and its fractions, whether or not refined, but not chemically modified:							
15071000	- Crude oil whether or not degummed	9		*190	13	11	Kg	7AB
15079000	- Other	9		*190	13	11	kg	7AB
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified:							
15081000	- Crude oil	10		100	13	11	kg	AB
15089000	- Other	10		100	13	11	kg	AB
1509	Olive oil and its fractions, whether or not refined, but not chemically modified:							
15091000	- Virgin	*5		30	13	13	kg	AB
15099000	- Other	*5		30	17	13	kg	AB
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:							
15100000	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	*5		30	17	13	kg	AB
1511	Palm oil and its fractions, whether or not refined, but not chemically modified:							
15111000	- Crude oil	9		*60	13	13	kg	
	- Other							

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
15119010	---Liquid palm oil (melting point 19 °C to 24°C)	9		*60	13	13	kg	
15119020	---Stearin (melting point 44 °C to 56°C)	8		60	13	13	kg	AB
15119090	---Other	9		*60	17	13	kg	
1512	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:							
15121100	-- Crude oil	9		160	13		kg	AB
15121900	-- Other	9		160	17		kg	
	- Cottonseed oil and its fractions:							
15122100	-- Crude oil, whether or not gossypol has been removed	10		70	13	11	kg	AB
15122900	-- Other	10		70	17	11	kg	AB
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:							
	- Coconut (copra) oil and its fractions:							
15131100	-- Crude oil	*5		40	13	13	kg	AB
15131900	-- Other	9		40	13	13	kg	AB
	- Palm kernel or babassu oil and fractions thereof:							
15132100	-- Crude oil	9		40	11	13	kg	AB
15132900	-- Other	10		40	11	13	kg	AB
1514	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:							
15141100	--Crude oil	9		*170	13	11	kg	7AB
15141900	--Other	9		*170	13	11,13	kg	7AB
	-Other							
	--Crude oil							
15149110	---Rape colza oil	9		*170	13	11	kg	7AB
15149190	---Mustard oil	9		*170	13	13	kg	7AB
15149900	--Other	9		*170	17	11,13	kg	7AB
1515	Other fixed vegetable fats and oils (including jojoba oil) and fractions thereof, whether or not refined, but not chemically modified:							
	-Linseed oil and its fractions:							
15151100	-- Crude oil	15		30	13	13	kg	AB
15151900	-- Other	15		30	17	13	kg	AB
	- Maize (corn) oil and its fractions:							

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
15152100	-- Crude oil	10		160	13	11	kg	AB
15152900	-- Other	10		160	17	11	kg	AB
15153000	- Castor oil and its fractions	10		70	17	13	kg	AB
15154000	- Tung oil and its fractions	20		70	17	13	kg	AB
15155000	- Sesame oil and its fractions	12		20	13	11	kg	AB
	- Other							
15159010	---Jojoba oil and its fractions	20		70	17	13	kg	AB
15159020	---Nim and its extract	20		70	17	13	kg	AB
15159090	---Other	20		70	17	13	kg	AB
1516	Animal or vegetable fats and oil and fractions thereof, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared:							
15161000	- Animal fats and oils and fractions thereof	5		70	17	11	kg	AB
15162000	- Vegetable fats and oils and fractions thereof	25		70	17	11	kg	AB
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:							
15171000	- Margarine, excluding liquid margarine	30		80	17	13	kg	AB
15179000	- Other	25		70	13	11	kg	
1517900010	Edible mixtures or preparations of animal fats or oil or of fractions	25		70	17	11	kg	AB
1517900090	Edible mixtures or preparations of vegetable fats or oil or of fractions	25		70	13, 17	11, 13	kg	AB
1518	Animal or vegetable fats and oils and fractions thereof, boiled, oxidized, dehydrated, sulphurized, blown, polymerized 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							
15180000	Animal or vegetable fats and oils and fractions thereof, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or	10		70	17	11	kg	AB

HS#	Description	MFN %	CP %	Gen %	VAT %	Draw-back%	Unit	S&C
	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							
1520	Glycerol, crude; glycerol waters and glycerol lyes:							
15200000	Glycerol, crude; glycerol waters and glycerol lyes	20		50	17	11	kg	AB
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or colored:							
15211000	- Vegetable waxes	20		80	17	13	kg	AB
15219010	Beeswax	20		80	17	13	kg	AB
1521909010	Spermaceti, whether or not refined or colored	20		80	17	13	kg	AFEB
1521909090	Beeswax and other insect waxes, whether or not refined or colored	20		80	17	13	kg	AB
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:							
15220000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	20		50	17	13	kg	

* Note:

Tentative import tariffs for coconut oil and olive oil shall be implemented between June 1, 2008 and September 30, 2008.