Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes			
1501.00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03:			
	Pig fat:			
	Of an acid value exceeding 1.3		A	
	Other		R	
	Other	6.4%	B10	
1502.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03.		A	
1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.		A	
15.04	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	3.5%	B7	
1504.20	- Fats and oils and their fractions, of fish, other than liver oils	7% or 4.20 yen/kg, whichever is the greater	B10	
1504.30	- Fats and oils and their fractions, of marine mammals:			
	Whale oil		A	
	Other	3.5%	B10	
1505.00	Wool grease and fatty substances derived therefrom (including lanolin).		A	
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	6.4%	B10	
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.		R	
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.		R	
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.		A	
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.		A	
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.		A	
15.12	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:			
1512.11	-- Crude oil		R	
1512.19	-- Other		R	
	- Cotton-seed oil and its fractions:			
1512.21	-- Crude oil, whether or not gossypol has been removed:			
	Used for the manufacture of canned fish or shellfish for export		A	
	Other		R	
1512.29	-- Other:			
	Used for the manufacture of canned fish or shellfish for export		A	
	Other		R	
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		A	
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.		R	
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
	- Linseed oil and its fractions:			