

No. 22 of 2001.

*Customs Tariff (Amendment) Act 2001*

Certified on: 09.04.02



**INDEPENDENT STATE OF PAPUA NEW GUINEA**

No. of 2001.

*Customs Tariff (Amendment) Act 2001.*

**ARRANGEMENT OF SECTIONS.**

Repeal and replacement of Chapter 15.



INDEPENDENT STATE OF PAPUA NEW GUINEA

AN ACT

entitled

*Customs Tariff (Amendment) Act 2001.*

Being an Act to amend the *Customs Tariff Act 1990*,

MADE by the National Parliament to be deemed to have come into operation on 27 November 2001.

**REPEAL AND REPLACEMENT OF CHAPTER 15.**

Chapter 15 of the Principal Act is repealed and is replaced with the following:—

**"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 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 headings 23.04 to 23.06;
- (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 40.02).

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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 wool grease residues fall in heading 15.22.

**Subheading note.**

For the purposes of subheadings 1514.11 and 1514.19, the expression "low erucic acid rape or colza oil" means the fixed oil which has a erucic acid content of less than 2% by weight.

Tariff Item	Description of Goods	Duty Rate From 1st Jan 2001 Until 31 Dec 2002	Duty Rate From 1st Jan 2003 Until 31 Dec 2005	Duty Rate On and From 1st Jan 2006	Unit	Remarks
1501.00.00	Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03.	Free	Free	Free	kg	-
1502.00.00	Fats of bovine animals, sheep or goats, other than those of heading No. 15.03.	Free	Free	Free	kg	-
1503.00.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	Free	Free	Free	kg	-
15.04	<b>FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>					
1504.10.00	Fish-liver oils and their fractions	Free	Free	Free	kg	-
1504.20.00	Fats and oils and their fractions, of fish, other than liver oils	Free	Free	Free	kg	-
1504.30.00	Fats and oils and their fractions, of marine mammals	Free	Free	Free	kg	-
1505.00.00	<b>WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN).</b>	Free	Free	Free	kg	Qr.
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	Free	Free	Free	kg	-

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Tariff Item	Description of Goods	Duty Rate From 1st Jan 2001 Until 31 Dec 2002	Duty Rate From 1st Jan 2003 Until 31 Dec 2005	Duty Rate On and From 1st Jan 2006	Unit	Remarks
15.07	<b>SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>					
1507.1	Crude oil, whether or not degummed:	Free	Free	Free	kg	-
1507.10.10	Packed for retail sale	25%	20%	15%	kg	-
1507.10.90	Other	Free	Free	Free	kg	-
1507.9	<b>Other:</b>					
1507.90.10	Packed for retail sale	25%	20%	15%	kg	-
1507.90.90	Other	Free	Free	Free	kg	-
15.08	<b>GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>					
1508.1	Crude Oil:					
1508.10.10	Packed for retail sale	25%	20%	15%	lt	-
1508.10.90	Other	Free	Free	Free	lt	-
1508.9	<b>Other:</b>					
1508.90.10	Packed for retail sale	25%	20%	15%	lt	-
1508.90.90	Other	Free	Free	Free	lt	-
15.09	<b>OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>					
1509.1	Virgin					
1509.10.10	Packed for retail sale	25%	20%	15%	lt	-
1509.10.90	Other	Free	Free	Free	lt	-
1509.9	<b>Other:</b>					
1509.90.10	Packed for retail sale	25%	20%	15%	lt	-
1509.90.90	Other	Free	Free	Free	lt	-
15.10	<b>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 No.15.09.</b>					
1510.10.10	Packed for retail sale	25%	20%	15%	lt	-

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Tariff Item	Description of Goods	Duty Rate From 1st Jan 2001 Until 31 Dec 2002	Duty Rate From 1st Jan 2003 Until 31 Dec 2005	Duty Rate On and From 1st Jan 2006	Unit	Remarks
1510.10.90	Other	Free	Free	Free	lt	-
<b>15.11</b>	<b>PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>					
1511.1	Crude oil					
1511.10.10	Packed for retail sale	25%	20%	15%	lt	-
1511.10.90	Other	Free	Free	Free	lt	-
<b>1511.9</b>	<b>Other</b>					
1511.90.10	Packed for retail sale	25%	20%	15%	lt	-
1511.90.90	Other	Free	Free	Free	lt	-
<b>15.12</b>	<b>SUNFLOWER-SEED, SAFFLOWER OR COTTON-SEED OIL AND THEIR FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>					
1512.1	Sunflower-seed or safflower oil and their fractions thereof :					
<b>1512.11</b>	<b>Crude oil</b>					
1512.11.10	Packed for retail sale	25%	20%	15%	lt	-
1512.11.90	Other	Free	Free	Free	lt	-
1512.19	Other					
1512.19.10	Packed for retail sale	25%	20%	15%	lt	-
1512.19.90	Other	Free	Free	Free	lt	-
<b>1512.2</b>	<b>Cotton-seed oil and its fractions :</b>					
1512.21	Crude Oil whether or not gossypol has been removed					
1512.21.10	Packed for retail sale	25%	20%	15%	lt	-
1512.21.90	Other	Free	Free	Free	lt	-
<b>1512.29</b>	<b>Other</b>					
1512.29.10	Packed for retail sale	25%	20%	15%	lt	-
1512.29.90	Other	Free	Free	Free	lt	-
<b>15.13</b>	<b>COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND THEIR FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>					

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Tariff Item	Description of Goods	Duty Rate From 1st Jan 2001 Until 31 Dec 2002	Duty Rate From 1st Jan 2003 Until 31 Dec 2005	Duty Rate On and From 1st Jan 2006	Unit	Remarks
1513.1	Coconut (copra) oil and its fractions:					
1513.11	<b>Crude oil</b>					
1513.11.10	Packed for retail sale	25%	20%	15%	lt	-
1513.11.90	Other	Free	Free	Free	lt	-
1513.19	Other					
1513.19.10	Packed for retail sale	25%	20%	15%	lt	-
1513.19.90	Other	Free	Free	Free	lt	-
1513.2	Palm kernel or babassu oil and their fractions thereof					
1513.21	<b>Crude oil</b>					
1513.21.10	Packed for retail sale	25%	20%	15%	lt	-
1513.21.90	Other	Free	Free	Free	lt	-
1513.29	<b>Other</b>					
1513.29.10	Packed for retail sale	25%	20%	15%	lt	-
1513.29.90	Other	Free	Free	Free	lt	-
1514	<b>RAPE, COLZA OR MUSTARD OIL AND FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>					
1514.1	Low erucic acid rape or colza oil and its fractions					
1514.11	<b>Crude Oil</b>					
1514.11.10	Packed for retail sale	25%	20%	15%	lt	-
1514.11.90	Other	Free	Free	Free	lt	-
1514.19	<b>Other</b>					
1514.19.10	Packed for retail sale	25%	20%	15%	lt	-
1514.19.90	Other	Free	Free	Free	lt	-
1514.9	<b>Other</b>					
1514.91	<b>Crude Oil</b>					
1514.91.10	Packed for retail sale	25%	20%	15%	lt	-
1514.91.90	Other					
1514.99	<b>Other</b>					
1514.99.10	Packed for retail sale	25%	20%	15%	lt	-

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Tariff Item	Description of Goods	Duty Rate From 1st Jan 2001 Until 31 Dec 2002	Duty Rate From 1st Jan 2003 Until 31 Dec 2005	Duty Rate On and From 1st Jan 2006	Unit	Remarks
1514.99.90	Other	Free	Free	Free	lt	-
<b>15.15</b>	<b>OTHER FIXED VEGETABLE FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED.</b>					
<b>1515.1</b>	<b>Linseed oil and its fractions</b>					
<b>1515.11</b>	<b>Crude Oil</b>					
1515.11.10	Packed for retail sale	25%	20%	15%	lt	-
1515.11.90	Other	Free	Free	Free	lt	-
<b>1515.19</b>	<b>Other</b>					
1515.19.10	Packed for retail sale	25%	20%	15%	lt	-
1515.19.90	Other	Free	Free	Free	lt	-
<b>1515.2</b>	<b>Maize (corn) oil and its fractions</b>					
<b>1515.21</b>	<b>Crude Oil</b>					
1515.21.10	Packed for retail sale	25%	20%	15%	lt	-
1515.21.90	Other	Free	Free	Free	lt	-
<b>1515.29</b>	<b>Other</b>					
1515.29.10	Packed for retail sale	25%	20%	15%	lt	-
1515.29.90	Other	Free	Free	Free	lt	-
<b>1515.3</b>	<b>Castor oil and its fractions</b>					
1515.30.10	Packed for retail sale	25%	20%	15%	lt	-
1515.30.90	Other	Free	Free	Free	lt	-
<b>1515.4</b>	<b>Tung oil and its fractions</b>					
1515.40.10	Packed for retail sale	25%	20%	15%	lt	-
1515.40.90	Other	Free	Free	Free	lt	-
<b>1515.5</b>	<b>Sesame oil and its fractions</b>					
1515.50.10	Packed for retail sale	25%	20%	15%	lt	-
1515.50.90	Other	Free	Free	Free	lt	-
<b>1515.9</b>	<b>Other</b>					
1515.90.10	Packed for retail sale	25%	20%	15%	lt	-
1515.90.90	Other	Free	Free	Free	lt	-

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Tariff Item	Description of Goods	Duty Rate From 1st Jan 2001 Until 31 Dec 2002	Duty Rate From 1st Jan 2003 Until 31 Dec 2005	Duty Rate On and From 1st Jan 2006	Unit	Remarks
15.16	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELADINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED.					
1516.1	Animal fats and oils and their fractions					
1516.10.10	Packed for retail sale	25%	20%	15%	lt	-
1516.10.90	Other	Free	Free	Free	lt	-
1516.2	Vegetable fats and oils and their fractions					
1516.20.10	Packed for retail sale	25%	20%	15%	lt	-
1516.20.90	Other	Free	Free	Free	lt	-
15.17	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 No. 15.16.					
1517.10.10	Margarine, excluding liquid margarine	Free	Free	Free	kg	-
1517.90.10	Liquid margarine for cooking	Free	Free	Free	lt	-
1517.90.90	Other, (including canned dripping)	25%	20%	15%	kg	-

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Tariff Item	Description of Goods	Duty Rate From 1st Jan 2001 Until 31 Dec 2002	Duty Rate From 1st Jan 2003 Until 31 Dec 2005	Duty Rate On and From 1st Jan 2006	Unit	Remarks
15.18	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 NO. 15.16; INEDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED.					
1518.00.10	Packed for retail sale	Free	Free	Free	kg	-
1518.00.90	Other	Free	Free	Free	lt	-
1520.00.00	Glycerol, crude; glycerol waters and glycerol lyes.	Free	Free	Free	kg	-
15.21	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED.					
1521.10.00	Vegetable waxes	Free	Free	Free	kg	-
1521.90.00	Other	Free	Free	Free	kg	-
1522.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	Free	Free	Free	kg	-

I hereby certify that the above is a fair print of the *Customs Tariff (Amendment) Act 2001* which has been made by the National Parliament.



*Clerk of the National Parliament.*

09 APR 2002

I hereby certify that the *Customs Tariff (Amendment) Act 2001* was made by the National Parliament on 5 December 2001.



*Speaker of the National Parliament.*

09 APR 2002