

15.04

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

1504.20 - Fats and oils and their fractions, of fish, other than liver oils

1504.30 - Fats and oils and their fractions, of marine mammals

This heading covers fats and oils and their fractions, derived from several varieties of fish (cod, halibut, menhaden, herring, sardines, anchovy, pilchard, etc.) or marine mammals (whales, dolphins, seals, etc.). They are extracted from the body or liver of the fish or marine mammal or from waste thereof. They usually have a characteristic fishy smell and a disagreeable taste, and vary in colour from yellow to reddish-brown.

Cod liver and halibut liver and other fish liver yield oils with a high content of vitamins and other organic substances. They are, therefore, chiefly used in medicine. These oils remain in this heading whether or not their vitamin content has been increased by irradiation or otherwise, but they fall in **Chapter 30** when put up as medicaments, or emulsified or containing other substances added with a view to therapeutic use.

This heading also includes "fish stearin", a solid product obtained by pressing and decanting chilled fish oil. It is a yellowish or brown substance smelling of fish, and is used for the preparation of degras, lubricants and low-grade soap.

The fats and oils derived from fish or marine mammals remain in this heading when refined, but are **excluded** if partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised (**heading 15.16**).