

## **15.02**

### **15.02 - Fats of bovine animals, sheep or goats, other than those of heading 15.03.**

1502.10 - Tallow

1502.90 - Other

This heading covers the fat surrounding the viscera and muscles of bovine animals, sheep or goats, that from bovine animals being the most important. This fat may be raw (fresh, chilled or frozen), salted, in brine, dried, smoked or in the form of rendered fat (tallow). The rendering processes used are the same as those for obtaining the fats of heading 15.01. The heading also covers fats obtained by pressing or solvent-extraction.

“*Premier jus*” (oleo stock) is the best grade of edible tallow. It is a solid white or yellowish product which is odourless if of recent preparation but develops a characteristic rancid odour after exposure to air.

Tallow is almost exclusively composed of glycerides of oleic, stearic and palmitic acids.

Tallow is used for the preparation of edible fats or of lubricants, in the manufacture of soap or candles, for dressing leather, in the preparation of animal feeds, etc.

The heading also includes bone fat and fats obtained from waste, of bovine animals, sheep or goats. The description of the corresponding fats in the Explanatory Note to heading 15.01 applies also to such fats of this heading.

The heading **excludes** :

- (a) Oleostearin, oleo-oil and tallow oil (**heading 15.03**).
- (b) Fat obtained from horses (**heading 15.06**).
- (c) Bone fat and fats obtained from waste, of animals other than those mentioned in this heading (**heading 15.01, 15.04 or 15.06**).
- (d) Oils of animal origin (e.g., neat's foot oil and bone oil, of **heading 15.06**).
- (e) Certain vegetable fats known as “vegetable tallows”, e.g., “Chinese vegetable tallow” (stillingia fat) and “Borneo tallow” (**heading 15.15**).