

## 15.17

### 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 15.16 (+).

1517.10 - Margarine, excluding liquid margarine

1517.90 - Other

This heading covers margarine and other edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, **other than** those of **heading 15.16**. They are generally liquid or solid mixtures or preparations of :

- (1) Different animal fats or oils or their fractions;
- (2) Different vegetable fats or oils or their fractions; or
- (3) Both animal and vegetable fats or oils or their fractions.

The products of this heading, the fats or oils of which may previously have been hydrogenated, may be worked by emulsification (e.g., with skimmed milk), churning, texturation (modification of the texture or crystalline structure), etc., and may contain small quantities of added lecithin, starch, colouring, flavouring, vitamins, butter or other milkfat (subject to the restrictions in Note 1 (c) to this Chapter).

The heading also covers edible preparations made from a single fat or oil (or fractions thereof), whether or not hydrogenated, which have been worked by emulsification, churning, texturation, etc.

The heading includes hydrogenated, inter-esterified, re-esterified or elaidinised fats and oils or their fractions, where modification involves more than one fat or oil.

The principal products of this heading are :

- (A) **Margarine** (other than liquid margarine), which is a plastic mass, generally yellowish, obtained from fats or oils of animal or vegetable origin or from a mixture of these fats or oils. It is an emulsion of the water-in-oil type, generally made to resemble butter in appearance, consistency, colour, etc.
- (B) **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**; for example, imitation lard, liquid margarine and *shortenings* (produced from texturised oils or fats).

The heading further includes edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, of a kind used as mould release preparations.

The heading **does not include** single fats and oils simply refined, without further treatment; these remain classified in their respective headings even if they are put up for retail sale. The heading also **excludes** preparations containing more than 15 % by weight of butter or other milkfat (generally **Chapter 21**).

The heading further **excludes** products obtained by pressing tallow or lard (**heading 15.03**) as well as hydrogenated, inter-esterified, re-esterified or elaidinised fats and oils or their fractions, where modification involves only one fat or oil (**heading 15.16**).

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**Subheading Explanatory Note.**

**Subheadings 1517.10 and 1517.90**

For the purposes of subheadings 1517.10 and 1517.90, the physical properties of margarine shall be determined by means of visual examination at a temperature of 10 °C.