

15.07 - Soya-bean oil and its fractions, whether or not refined, but not chemically modified (+).

1507.10 - Crude oil, whether or not degummed

1507.90 - Other

Soya-bean oil is obtained by extraction from the seeds of the soya bean (*Glycine max*), using hydraulic or expeller presses, or solvents. It is a pale yellow, fixed drying oil used for both food and industrial purposes, e.g., in margarine and salad dressings, in the manufacture of soap, paints, varnishes, plasticisers, and alkyd resins.

The heading also includes fractions of soya-bean oil. However, soya-bean lecithin, obtained from crude soya-bean oil during refining, is to be classified in **heading 29.23**.

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Subheading Explanatory Note.**Subheading 1507.10**

Fixed vegetable oils, fluid or solid, obtained by pressure, shall be considered as "crude" if they have undergone no processing other than decantation, centrifugation or filtration, provided that, in order to separate the oils from solid particles only mechanical force, such as gravity, pressure or centrifugal force, has been employed, excluding any adsorption filtering process, fractionation or any other physical or chemical process. If obtained by extraction an oil shall continue to be considered as "crude", provided it has undergone no change in colour, odour or taste when compared with the corresponding oil obtained by pressure.