

## **15.13**

**15.13 - Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified (+).**

- Coconut (copra) oil and its fractions :

1513.11 - - Crude oil

1513.19 - - Other

- Palm kernel or babassu oil and fractions thereof :

1513.21 - - Crude oil

1513.29 - - Other

### **(A) COCONUT (COPRA) OIL**

This oil is obtained from the dried flesh or copra (as it is called) of the coconut (*Cocos nucifera*). Fresh coconut flesh can also be used. This non-drying oil is pale yellow or colourless and is solid below 25 °C. Coconut oil is used in soaps, in cosmetic or toilet preparations, for making lubricating greases, synthetic detergents, laundering or cleaning preparations and as a source of fatty acids, fatty alcohols and methyl esters.

Refined coconut oil is edible and is used for food products such as margarine, dietary supplements.

### **(B) PALM KERNEL OIL**

This white oil is obtained from the kernel of the nut, rather than the pulp of the fruits of oil palms, mainly the African oil palm *Elaeis guineensis* (see Explanatory Note to heading 15.11). It is extensively used in the margarine and candy industries, as it has a pleasant odour and nutty flavour. It is also used in the manufacture of glycerol, shampoos, soap and candles.

### **(C) BABASSU OIL**

This non-drying oil is obtained from the babassu palm *Orbignya martiana* and *O. oleifera*. It is expressed from the kernel of the nut of the fruits.

Babassu oil is used in making industrial products, e.g., soap. When refined it is used as a substitute for palm kernel oil in food products.

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#### **Subheading Explanatory Note.**

#### **Subheadings 1513.11 and 1513.21**

See the Explanatory Note to subheading 1507.10.