

Chapter 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

Notes.

- 1.- Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
- 2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
- 3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".
Heading 12.09 does not, however, apply to the following even if for sowing :
 - (a) Leguminous vegetables or sweet corn (Chapter 7);
 - (b) Spices or other products of Chapter 9;
 - (c) Cereals (Chapter 10); or
 - (d) Products of headings 12.01 to 12.07 or 12.11.
- 4.- Heading 12.11 applies, *inter alia*, to the following plants or parts thereof : basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to :
 - (a) Medicaments of Chapter 30;
 - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
 - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
- 5.- For the purposes of heading 12.12, the term "seaweeds and other algae" does not include :
 - (a) Dead single-cell micro-organisms of heading 21.02;
 - (b) Cultures of micro-organisms of heading 30.02; or
 - (c) Fertilisers of heading 31.01 or 31.05.

Subheading Note.

- 1.- For the purposes of subheading 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 % by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

| HS Hdg | HS Code | Description | Unit | ICL/SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | NBT | Cess | Excise (S.P.L) | SCL |
|--------------|------------|--|------|----------|-------------------|----|----|----|------|------|----|----|------|------|----------|-----|------|-----|------|----------------|-----|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | |
| 12.01 | | Soya beans, whether or not broken (+). | | | | | | | | | | | | | | | | | | | |
| | 1201.10.00 | - Seed | kg | | | | | | | | | | | | 15% | 15% | 7.5% | 2% | | | |
| | 1201.90.00 | - Other | kg | | | | | | | | | | | | 15% | 15% | 7.5% | 2% | | | |
| 12.02 | | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken (+). | | | | | | | | | | | | | | | | | | | |
| | 1202.30.00 | - Seed | kg | | | | | | | | | | | | 30% | 15% | Ex | 2% | | | |
| | | - Other: | | | | | | | | | | | | | | | | | | | |
| | 1202.41.00 | -- In shell | kg | | | | | | | | | | | | 30% | 15% | 7.5% | 2% | | | |
| | 1202.42.00 | -- Shelled, whether or not broken | kg | | | | | | | | | | | | 30% | 15% | 7.5% | 2% | | | * |
| 12.03 | 1203.00.00 | Copra. | kg | | | | | | | Free | | | | Free | Free | 15% | 7.5% | 2% | | | |
| 12.04 | 1204.00.00 | Linseed, whether or not broken. | kg | | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | Ex | 2% | | | |
| 12.05 | | Rape or colza seeds, whether or not broken. | | | | | | | | | | | | | | | | | | | |
| | 1205.10.00 | - Low erucic acid rape or colza seeds | kg | | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | Ex | 2% | | | |
| | 1205.90.00 | - Other | kg | | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | Ex | 2% | | | |
| 12.06 | 1206.00.00 | Sunflower seeds, whether or not broken. | kg | | | | | | Free | Free | | 5% | 4.5% | | 15% | 15% | Ex | 2% | | | |
| 12.07 | | Other oil seeds and oleaginous fruits, whether or not broken (+). | | | | | | | | | | | | | | | | | | | |
| | 1207.10.00 | - Palm nuts and kernels : | | | | | | | | | | | | | | | | | | | |

| HS Hdg | HS Code | Description | Unit | ICL/SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | NBT | Cess | Excise (S.P.L) | SCL | |
|--------------|------------|---|------|----------|-------------------|----|----|----|------|------|----|------|------|----------|------|-----|------|------|----------------|-----|----|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | | SG |
| | 1207.10.10 | --- Palm nuts certified and rendered inedible by chemical treatment | kg | | | | | | Free | Free | | 5% | 5% | Free | Free | Ex | Ex | 2% | | | |
| | 1207.10.90 | --- Other | kg | | | | | | Free | Free | | 5% | 5% | | 30% | 15% | 7.5% | 2% | | | |
| | | - Cotton seeds: | | | | | | | | | | | | | | | | | | | |
| | 1207.21.00 | -- Seed | kg | | | | | | Free | Free | | 5% | 5% | | 30% | 15% | Ex | 2% | | | |
| | 1207.29.00 | -- Other | kg | | | | | | Free | Free | | 5% | 5% | | 30% | 15% | Ex | 2% | | | |
| | 1207.30.00 | - Castor oil seeds | kg | | | | | | Free | Free | | 5% | 5% | | 30% | 15% | Ex | 2% | | | |
| | 1207.40.00 | - Sesamum seeds | kg | | | | | | | | | | | | 30% | 15% | 7.5% | 2% | 20% | | |
| | 1207.50.00 | - Mustard seeds | kg | | | | | | | Free | | | | | 30% | 15% | Ex | 2% | | | * |
| | 1207.60.00 | - Safflower (<i>Carthamus tinctorius</i>) seeds | kg | | | | | | | Free | | 5% | 5% | | 30% | 15% | Ex | 2% | | | |
| | 1207.70.00 | - Melon seeds | kg | | | | | | | Free | | | | | 30% | 15% | Ex | 2% | | | |
| | | - Other : | | | | | | | | | | | | | | | | | | | |
| | 1207.91.00 | -- Poppy seeds | kg | | | | | | Free | Free | | 5% | 5% | | 30% | 15% | Ex | 2% | | | |
| | 1207.99.00 | -- Other : | | | | | | | | | | | | | | | | | | | |
| | 1207.99.10 | --- Tea seeds | kg | | | | | | | Free | | | | Free | Free | 15% | Ex | 2% | | | |
| | 1207.99.90 | --- Other | kg | | | | | | | Free | | | | | 30% | 15% | Ex | 2% | | | |
| 12.08 | | Flours and meals of oil seeds or oleaginous fruits, other than those of mustard. | | | | | | | | | | | | | | | | | | | |
| | 1208.10.00 | - Of soya beans | kg | | | | | | | Free | | | | | 30% | 15% | 7.5% | 2% | | | |
| | 1208.90.00 | - Other | kg | | | | | | | Free | | | | | 30% | 15% | 7.5% | 2% | | | |
| 12.09 | | Seed, fruits and spores, of a kind used for sowing. | | | | | | | | | | | | | | | | | | | |
| | 1209.10.00 | - Sugar beet seeds | kg | | | | | | Free | Free | | Free | Free | Free | Free | 15% | Ex | 2% | | | |
| | | - Seeds of forage plants : | | | | | | | | | | | | | | | | | | | |
| | 1209.21.00 | -- Lucerne (<i>alfalfa</i>) seeds | kg | | | | | | Free | Free | | Free | Free | Free | Free | 15% | Ex | 2% | | | |
| | 1209.22.00 | -- Clover (<i>Trifolium</i> spp.) seeds | kg | | | | | | Free | Free | | Free | Free | Free | Free | 15% | Ex | 2% | | | |
| | 1209.23.00 | -- Fescue seeds | kg | | | | | | Free | Free | | Free | Free | Free | Free | 15% | Ex | 2% | | | |
| | 1209.24.00 | -- Kentucky blue grass (<i>Poa pratensis</i> L.) seeds | kg | | | | | | Free | Free | | Free | Free | Free | Free | 15% | Ex | 2% | | | |

| HS Hdg | HS Code | Description | Unit | ICL/SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | NBT | Cess | Excise (S.P.L) | SCL | |
|--------------|------------|---|------|----------|-------------------|----|----|----|------|------|----|------|------|----------|------|-----|------|------|----------------|-----|----|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | | SG |
| | 1209.25.00 | -- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds | kg | | | | | | Free | Free | | Free | Free | Free | Free | 15% | Ex | 2% | | | |
| | 1209.29.00 | -- Other | kg | | | | | | Free | Free | | Free | Free | Free | Free | 15% | Ex | 2% | | | |
| | 1209.30.00 | - Seeds of herbeaceous plants cultivated principally for their flowers | kg | | | | | | Free | Free | | Free | Free | Free | Free | 15% | Ex | 2% | | | |
| | | - Other : | | | | | | | | | | | | | | | | | | | |
| | 1209.91.00 | -- Vegetable seeds | kg | Free | | | | | Free | Free | | Free | | Free | Free | Ex | 7.5% | 2% | | | |
| | 1209.99.00 | -- Other : | | | | | | | | | | | | | | | | | | | |
| | 1209.99.10 | --- Fruit seeds | kg | | | | | | Free | Free | | Free | | Free | Free | Ex | 7.5% | 2% | | | |
| | 1209.99.90 | --- Other | kg | | | | | | Free | Free | | Free | Free | Free | Free | 15% | 7.5% | 2% | | | |
| 12.10 | | Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets: lupulin. | | | | | | | | | | | | | | | | | | | |
| | 1210.10.00 | - Hop cones, neither ground nor powdered nor in the form of pellets | kg | | | | | | Free | Free | | Free | Free | Free | Free | 15% | 7.5% | 2% | | | |
| | 1210.20.00 | - Hop cones, ground, powdered or in the form of pellets; lupulin | kg | | | | | | Free | Free | | Free | Free | Free | Free | 15% | 7.5% | 2% | | | |
| 12.11 | | Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered. | | | | | | | | | | | | | | | | | | | |
| | 1211.20.00 | - Ginseng roots | kg | | | | | | Free | Free | | Free | Free | Free | Free | 15% | 7.5% | 2% | | | |
| | 1211.30.00 | - Coca leaf | kg | | | | | | Free | Free | | Free | Free | Free | Free | 15% | 7.5% | 2% | | | |

| HS Hdg | HS Code | | Description | Unit | ICL/SLSI | Preferential Duty | | | | | | | | | Gen Duty | VAT | PAL | NBT | Cess | Excise (S.P.L) | SCL | |
|--------------|------------|-----|--|------|----------|-------------------|----|----|----|------|------|----|------|------|----------|------|------|------|------|----------------|-----|----|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | | SG |
| | 1211.40.00 | - | Poppy straw | kg | | | | | | Free | Free | | Free | Free | Free | Free | 15% | 7.5% | 2% | | | |
| | 1211.50.00 | - | Ephedra | kg | | | | | | Free | Free | | Free | Free | Free | Free | 15% | 7.5% | 2% | | | |
| | 1211.90.00 | - | Other : | | | | | | | | | | | | | | | | | | | |
| | 1211.90.10 | --- | Dried Cinnamon leaves, without any parts of branches | kg | | | | | | Free | Free | | Free | Free | Free | Free | 15% | 7.5% | 2% | | | |
| | 1211.90.90 | --- | Other | kg | | | | | | Free | Free | | Free | Free | Free | Free | 15% | 7.5% | 2% | | | |
| 12.12 | | | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included. | | | | | | | | | | | | | | | | | | | |
| | | - | Seaweeds and other algae: | | | | | | | | | | | | | | | | | | | |
| | 1212.21.00 | -- | Fit for human consumption | kg | | | | | | Free | | | 4.5% | | 15% | 15% | 7.5% | 2% | | | | |
| | 1212.29.00 | -- | Other : | | | | | | | | | | | | | | | | | | | |
| | 1212.29.10 | --- | "Live Rock" as certified by the National Aquaculture Development Authority | kg | | | | | | Free | | | | | 15% | 15% | 7.5% | 2% | | | | |
| | 1212.29.90 | --- | Other | kg | | | | | | Free | | | | | 15% | 15% | 7.5% | 2% | | | | |
| | | - | Other : | | | | | | | | | | | | | | | | | | | |
| | 1212.91.00 | -- | Sugar beet | kg | | | | | | Free | | | | | 30% | 15% | 7.5% | 2% | | | | |
| | 1212.92.00 | -- | Locust beans (carob) | kg | | | | | | Free | | | | | 30% | 15% | 7.5% | 2% | | | | |
| | 1212.93.00 | -- | Sugar cane | kg | | | | | | Free | | | | | 30% | 15% | 7.5% | 2% | | | | |
| | 1212.94.00 | -- | Chicory roots | kg | | | | | | Free | | | | | 30% | 15% | 7.5% | 2% | | | | |
| | 1212.99.00 | -- | Other | kg | | | | | | Free | | | | | 30% | 15% | 7.5% | 2% | | | | |

| HS Hdg | HS Code | Description | Unit | ICL/SLSI | Preferential Duty | | | | | | | | | | Gen Duty | VAT | PAL | NBT | Cess | Excise (S.P.L) | SCL |
|--------------|------------|--|------|----------|-------------------|----|----|----|------|------|----|------|----|----|----------|-----|------|-----|------|----------------|-----|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | | | | | |
| 12.13 | 1213.00.00 | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets. | | | | | | | | | | | | | | | | | | | |
| | 1213.00.10 | --- Waste straw | kg | L | 27% | | | | Free | Free | | 5% | 5% | | 30% | 15% | 7.5% | 2% | | | |
| | 1213.00.90 | --- Other | kg | | 27% | | | | Free | Free | | 5% | 5% | | 30% | 15% | 7.5% | 2% | | | |
| 12.14 | | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets. | | | | | | | | | | | | | | | | | | | |
| | 1214.10.00 | - Lucerne (alfalfa) meal and pellets | kg | | | | | | Free | | | 7.5% | 5% | | Free | 15% | 7.5% | 2% | | | |
| | 1214.90.00 | - Other | kg | | | | | | Free | | | | | | 15% | 15% | 7.5% | 2% | | | |