

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.

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	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
12.01		Soya beans, whether or not broken (+).																		
	1201.10	- Seed		kg										30%	15%	7.5%	2%			
	1201.90	- Other		kg										30%	15%	7.5%	2%			
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken (+).																		
	1202.30	- Seed		kg										30%	15%	7.5%	2%			
		- Other:																		
	1202.41	-- In shell		kg										30%	15%	7.5%	2%			
	1202.42	-- Shelled, whether or not broken		kg										30%	15%	7.5%	2%			*
12.03	1203.00	Copra.		kg						Free				Free	15%	7.5%	2%			
12.04	1204.00	Linseed, whether or not broken.		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
12.05		Rape or colza seeds, whether or not broken.																		
	1205.10	- Low erucic acid rape or colza seeds		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	1205.90	- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
12.06	1206.00	Sunflower seeds, whether or not broken.		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
12.07		Other oil seeds and oleaginous fruits, whether or not broken (+).																		
	1207.10	- Palm nuts and kernels		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
		- Cotton seeds:																		
	1207.21	-- Seed		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	1207.29	-- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		
	1207.30	- Castor oil seeds		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		
	1207.40	- Sesamum seeds		kg										30%	15%	7.5%	2%	20%	
	1207.50	- Mustard seeds		kg						Free				30%	15%	7.5%	2%		*
	1207.60	- Safflower (<i>Carthamus tinctorius</i>) seeds		kg						Free		5%	5%	30%	15%	7.5%	2%		
	1207.70	- Melon seeds		kg						Free				30%	15%	7.5%	2%		
		- Other :																	
	1207.91	-- Poppy seeds		kg					Free	Free		5%	5%	30%	15%	7.5%	2%		
	1207.99	-- Other :																	
	1207.99.10	--- Tea seeds		kg						Free				Free	15%	7.5%	2%		
	1207.99.90	--- Other		kg						Free				30%	15%	7.5%	2%		
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.																	
	1208.10	- Of soya beans		kg						Free				30%	15%	7.5%	2%		
	1208.90	- Other		kg						Free				30%	15%	7.5%	2%		
12.09		Seed, fruits and spores, of a kind used for sowing.																	
	1209.10	- Sugar beet seeds		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
		- Seeds of forage plants :																	
	1209.21	-- Lucerne (<i>alfalfa</i>) seeds		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
	1209.22	-- Clover (<i>Trifolium</i> spp.) seeds		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
	1209.23	-- Fescue seeds		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
	1209.24	-- Kentucky blue grass (<i>Poa pratensis</i> L.) seeds		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
	1209.25	-- Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
	1209.29	-- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	1209.30	- Seeds of herbeaceous plants cultivated principally for their flowers		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
		- Other :																	
	1209.91	-- Vegetable seeds		kg					Free	Free		Free		Free	Ex	7.5%	2%		
	1209.99	-- Other :															2%		
	1209.99.10	--- Fruit seeds		kg					Free	Free		Free		Free	Ex	7.5%	2%		
	1209.99.90	--- Other		kg					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	- Hop cones, neither ground nor powdered nor in the form of pellets		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
	1210.20	- Hop cones, ground, powdered or in the form of pellets; lupulin		kg					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 or dried, whether or not cut, crushed or powdered.																	
	1211.20	- Ginseng roots		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
	1211.30	- Coca leaf		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
	1211.40	- Poppy straw		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
	1211.90	- Other :																	
	1211.90.10	--- Dried Cinnamon leaves, without any parts of branches		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		
	1211.90.90	--- Other		kg					Free	Free		Free	Free	Free	15%	7.5%	2%		

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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	-- Fit for human consumption		kg						Free			4.5%	15%	15%	7.5%	2%			
	1212.29	-- Other		kg						Free				15%	15%	7.5%	2%			
		- Other :																		
	1212.91	-- Sugar beet		kg						Free				30%	15%	7.5%	2%			
	1212.92	-- Locust beans (carob)		kg						Free				30%	15%	7.5%	2%			
	1212.93	-- Sugar cane		kg						Free				30%	15%	7.5%	2%			
	1212.94	-- Chicory roots		kg						Free				30%	15%	7.5%	2%			
	1212.99	-- Other		kg						Free				30%	15%	7.5%	2%			
12.13	1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets :																		
	1213.00.10	--- Waste straw	L	kg	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	- Lucerne (alfalfa) meal and pellets		kg						Free		12.5%	5%	30%	15%	7.5%	2%			
	1214.90	- Other		kg						Free				30%	15%	7.5%	2%			