

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	Cess	Excise (S.P.D)	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%	10.0%			
	1201.90.00	- Other	kg												15%	15%	10.0%			
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken (+).																		
	1202.30.00	- Seed	kg	TS											15%	15%	Ex	15%		
		- Other:																		
	1202.41.00	-- In shell	kg	TS											15%	15%	10.0%	15%		
	1202.42.00	-- Shelled, whether or not broken	kg	TS											15%	15%	10.0%	15%		*
12.03	1203.00.00	Copra.	kg							Free				Free	Free	15%	10.0%			
12.04	1204.00.00	Linseed, whether or not broken.	kg						Free	Free		5%	4.5%		10%	15%	Ex			
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%		10%	15%	Ex			
	1205.90.00	- Other	kg						Free	Free		5%	4.5%		10%	15%	Ex			
12.06	1206.00.00	Sunflower seeds, whether or not broken.	kg						Free	Free		5%	4.5%		10%	15%	Ex			
12.07		Other oil seeds and oleaginous fruits, whether or not broken (+).																		
	1207.10	- Palm nuts and kernels :																		
	1207.10.10	--- Palm nuts certified and rendered inedible by chemical treatment	kg						Free	Free		5%	5%	Free	Free	Ex	Ex			
	1207.10.90	--- Other	kg						Free	Free		5%	5%		15%	15%	10.0%			
		- Cotton seeds:																		
	1207.21.00	-- Seed	kg						Free	Free		5%	5%		15%	15%	Ex			
	1207.29.00	-- Other	kg						Free	Free		5%	5%		15%	15%	Ex			
	1207.30.00	- Castor oil seeds	kg						Free	Free		5%	5%		15%	15%	Ex			
	1207.40.00	- Sesamum seeds	kg	TS											15%	15%	10.0%	35%		
	1207.50.00	- Mustard seeds	kg							Free					15%	15%	Ex	15%		*
	1207.60.00	- Safflower (<i>Carthamus tinctorius</i>) seeds	kg							Free		5%	5%		15%	15%	Ex	15%		
	1207.70.00	- Melon seeds	kg							Free					15%	15%	Ex	15%		
		- Other :																		
	1207.91.00	-- Poppy seeds	kg						Free	Free		5%	5%		15%	15%	Ex			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD						
	1207.99	--	Other :																	
	1207.99.10	---	Tea seeds	kg						Free				Free	Free	15%	Ex			
	1207.99.90	---	Other	kg						Free					15%	15%	Ex	15%		
12.08			Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.																	
	1208.10.00	-	Of soya beans	kg	TS					Free					15%	15%	10.0%	15%		
	1208.90.00	-	Other	kg	TS					Free					15%	15%	10.0%	15%		
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			
		-	Seeds of forage plants :																	
	1209.21.00	--	Lucerne (<i>alfalfa</i>) seeds	kg					Free	Free		Free	Free	Free	Free	15%	Ex			
	1209.22.00	--	Clover (<i>Trifolium</i> spp.) seeds	kg					Free	Free		Free	Free	Free	Free	15%	Ex			
	1209.23.00	--	Fescue seeds	kg					Free	Free		Free	Free	Free	Free	15%	Ex			
	1209.24.00	--	Kentucky blue grass (<i>Poa pratensis</i> L.) seeds	kg					Free	Free		Free	Free	Free	Free	15%	Ex			
	1209.25.00	--	Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	kg					Free	Free		Free	Free	Free	Free	15%	Ex			
	1209.29.00	--	Other	kg					Free	Free		Free	Free	Free	Free	15%	Ex			
	1209.30.00	-	Seeds of herbeaceous plants cultivated principally for their flowers	kg					Free	Free		Free	Free	Free	Free	15%	Ex			
		-	Other :																	
	1209.91.00	--	Vegetable seeds	kg					Free	Free		Free		Free	Free	Ex	10.0%			
	1209.99	--	Other :																	
	1209.99.10	---	Fruit seeds	kg					Free	Free		Free		Free	Free	Ex	10.0%			
	1209.99.90	---	Other	kg					Free	Free		Free	Free	Free	Free	15%	10.0%			
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%	10.0%			
	1210.20.00	-	Hop cones, ground, powdered or in the form of pellets; lupulin	kg					Free	Free		Free	Free	Free	Free	15%	10.0%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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	Free	15%	10.0%			
	1211.30.00	- Coca leaf	kg					Free	Free		Free	Free	Free	Free	Free	15%	10.0%			
	1211.40.00	- Poppy straw	kg					Free	Free		Free	Free	Free	Free	Free	15%	10.0%			
	1211.50.00	- Ephedra	kg					Free	Free		Free	Free	Free	Free	Free	15%	10.0%			
	1211.90	- Other :																		
	1211.90.10	--- Dried Cinnamon leaves, without any parts of branches	kg					Free	Free		Free	Free	Free	Free	Free	15%	10.0%			
	1211.90.90	--- Other	kg					Free	Free		Free	Free	Free	Free	Free	15%	10.0%			
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%	10.0%				
	1212.29	-- Other :																		
	1212.29.10	--- "Live Rock" as certified by the National Aquaculture Development Authority	kg					Free						15%	15%	10.0%				
	1212.29.90	--- Other	kg					Free						15%	15%	10.0%				
		- Other :																		
	1212.91.00	-- Sugar beet	kg					Free						15%	15%	10.0%	15%			
	1212.92.00	-- Locust beans (carob)	kg					Free						15%	15%	10.0%	15%			
	1212.93.00	-- Sugar cane	kg					Free						15%	15%	10.0%	15%			
	1212.94.00	-- Chicory roots	kg					Free						15%	15%	10.0%	15%			
	1212.99.00	-- Other	kg					Free						15%	15%	10.0%	15%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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	kg	L	13.50%					Free	Free		5%	5%		15%	15%	10.0%		
	1213.00.90	--- Other	kg		13.50%					Free	Free		5%	5%		15%	15%	10.0%		
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%	Ex		
	1214.90.00	- Other	kg							Free						Free	15%	10.0%		