## 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 head 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 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 *v 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 su component which contains less than 30 micromoles of glucosinolates per gram.

		Description		ICL/	Preferential Duty													AL	Cess		SSCL	SCL
HS Hdg	HS Code		Unit	SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	GEN	SG		
12.01		Soya beans, whether or not broken (+).																				
	1201.10 -	Seed	kg												20%	18%	Ex				2.5%	
	1201.90 -	Other	kg												20%	18%	10%				2.5%	
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken (+).																				
	1000.00					_									2001	100/	-		100/		0.50/	
	1202.30 -	Seed	kg			-	+					+			20%	18%	Ex		10%		2.5%	
	-	Other:				-	+					+			200/	100/	<b>.</b>		100/		2.50/	
	1202.41 - 1202.42 -	- In shell	kg	+		-	+	+				+	-		20% 20%	18% 18%	Ex Ex		10% 10%		2.5% 2.5%	*
	1202.42 -	- Shelled, whether or not broken	kg			_						-		-	20%	18%	EX	-	10%		2.5%	т 
12.03	1203.00	Copra.	kg							Free				Free	Free	18%	Ex				2.5%	
12.05	1203.00		ĸġ							TIEC				TICC	TIEE	10 /0	LA				2.370	
12.04	1204.00	Linseed, whether or not broken.	kg						Free	Free		5%	4.5%		15%	18%	Ex				2.5%	
12.04	1204.00	Linseed, whether of not broken.	ку						Free	Free		5%0	4.5%		15%	18%	EX				2.5%	
12.05		Rape or colza seeds, whether or not broken.		•																		
	1205.10 -	Low erucic acid rape or colza seeds	ka						Free	Free		5%	4.5%		15%	18%	Ex				2.5%	
	1205.90 -	Other	kg						Free	Free		5%	4.5%		15%	18%	Ex				2.5%	
12.06	1206.00	Sunflower seeds, whether or not broken.	kg						Free	Free		5%	4.5%		15%	18%	Ex				2.5%	
12.07		Other oil seeds and oleaginous fruits, whether or not broken (+).																				
	ł – – ł	Palm nuts and kernels :	-																		+	
	1207.10.10 -	Palm nuts certified and rendered inedible by     chemical treatment	kg				1		Free	Free		5%	5%	Free	Free	18%	Ex				2.5%	
	1207.10.90 -	Other	kg						Free	Free		5%	5%		20%	18%	Ex				2.5%	
	-	Cotton seeds:																				
	1207.21 -	- Seed	kg			_			Free	Free		5%	5%		20%	18%	Ex		L		2.5%	L
	1207.29 -	- Other	kg	L			1	L	Free	Free	L	5%	5%		20%	18%	Ex	L			2.5%	<b> </b>
	1207.30 -	Castor oil seeds	kg	<u> </u>	ļ				Free	Free		5%	5%		20%	18%	Ex	L			2.5%	
	1207.40 -	Sesamum seeds	kg			_			L	-		<u> </u>			20%	18%	10%	ļ	30%		2.5%	
	1207.50 -	Mustard seeds	kg	+		_	+	+		Free		F0/	F0/		20%	18%	Ex		10%		2.5%	*
	1207.60 - 1207.70 -	Safflower ( <i>Carthamus tinctorius</i> ) seeds	kg			-			<u> </u>	Free		5%	5%		20%	18%	Ex Ex	<u> </u>	10%		2.5%	L
	1207.70 -	Melon seeds Other :	kg	+			+	+		Free	<u> </u>	+		<u> </u>	20%	18%	EX		10%		2.5%	
	1207.91 -	- Poppy seeds	kq	+		-	-	+	Free	Free		5%	5%		20%	18%	Ex		-		2.5%	
	1207.91	- Other :	ку	+		-	+	+	nee	inee		J70	570		2070	1070	EX.				2.370	
	1207.99.10 -	- Tea seeds	kq	+		-	+	+		Free		+		Free	Free	18%	Ex				2.5%	
	1207.99.90 -	Other	kg	1			1	1		Free		1	1	1166	20%	18%	Ex	<u> </u>	10%		2.5%	<u> </u>
	1207.33.30		Ng	1	1		+	1	1	1100		1	1	t	2070	10/0		1	10 /0		2.370	<u> </u>

					ICL/				P	refere	ntial C	Duty		Gen VAT	P	AL	Cess		SSCL	SCL			
HS Hdg	HS Code		Description	Unit	SLSI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Duty	VAT	Gen	SG	GEN	SG	2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5% 2.5%	
12.08			Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.																				
	1208.10		Of soya beans	kg			-				Free					20%	18%	10%		10%		2 50/-	
	1208.10	-	Of soya beans Other	kg							Free					20%	18%	10% Ex		10%			
12.09	1200.90		Seed, fruits and spores, of a kind used for sowing.													2070				1070		21370	
										_	_		_	_	_	_		_					
	1209.10	-	Sugar beet seeds	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	1200.21	-	Seeds of forage plants :	ka						<b>Free</b>	Гиос		Гиос	Гиос	Гиос	Гиор	18%	Ex				2.50/	
	1209.21 1209.22		Lucerne ( <i>alfalfa</i> ) seeds Clover ( <i>Trifolium</i> spp.) seeds	kg kg						Free Free	Free Free		Free Free	Free Free	Free Free	Free Free	18%	Ex					
	1209.22		Fescue seeds	ka						Free	Free		Free	Free	Free	Free	18%	Ex					
	1209.23		Kentucky blue grass ( <i>Poa pratensis</i> L.) seeds	ka						Free	Free		Free	Free	Free	Free	18%	Ex					
	1209.25		Rye grass ( <i>Lolium multiflorum Lam., Lolium perenne</i> L.) seeds	kg						Free	Free		Free	Free	Free	Free	18%	Ex					
	1209.29		Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	1209.30	-	Seeds of herbeceous plants cultivated principally for their flowers	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
		-	Other :																				
	1209.91		Vegetable seeds	kg		Free				Free	Free		Free		Free	Free	Ex	10%	6%			2.5%	
			Other :							_	_		_		_	_	_						
	1209.99.10		Fruit seeds	kg						Free	Free		Free	-	Free	Free	Ex	10%	6%				
	1209.99.90		Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
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																	-			
	1210.10	-	form of pellets	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	1210.20	-	Hop cones, ground, powdered or in the form of pellets; lupulin	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
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	-	Ginseng roots	kg						Free	Free		Free	Free	Free	Free	18%	Ex	ļ			2.5%	
	1211.30	-	Coca leaf	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	1211.40	-	Poppy straw	kg					$\vdash$	Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	1211.50	-	Ephedra	kg						Free	Free		Free	Free	Free	Free	18%	Ex	<u> </u>			2.5%	
	1211.60	-	Bark of African cherry (Prunus africana)	kg	1		1	1	1	Free	Free		Free	Free	Free	Free	18%	Ex	1	1		2.5%	

			Description	Unit					P	refere	ential D	Outy				Gen		PAL		Cess		SSCL	SCL
HS Hdg	HS Code				ICL/ SLSI	AP	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty	VAT	Gen	SG	GEN	SG		
	1211.90.10		Dried Cinnamon leaves, without any parts of branches	kg						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	1211.90.90		Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%			2.5%	
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.																				
			Converse and other allocation																				
	1212.21	- 	Seaweeds and other algae : Fit for human consumption Other :	kg							Free			4.5%		20%	18%	10%				2.5%	
	1212.29.10		"Live Rock" as certified by the National Aquaculture Development Authority	kg							Free					20%	18%	10%				2.5%	
	1212.29.90		Other	kg							Free					20%	18%	10%				2.5%	1
ļ!	<b> </b>	-	Other :				<u> </u>																I
	1212.91		Sugar beet	kg							Free					20%	18%	Ex		10%		2.5%	
	1212.92		Locust beans (carob)	kg							Free					20%	18%	Ex	L	10%		2.5%	
	1212.93		Sugar cane	kg							Free				20.0%	20%	18%	Ex		10%		2.5%	<u> </u>
	1212.94	_	Chicory roots	kg							Free					20%	18%	Ex		10%		2.5%	<u> </u>
<b>└───</b> ′	1212.99		Other	kg			ļ	ļ	ļ		Free					20%	18%	Ex		10%		2.5%	<b></b>
	1212.99	_	Other	kg							Free					20%	18%	Ex		10%		-	2.5%

HS Code		Description						F	Prefere	ntial C	Outy				Gen		PAL		Cess		SSCL	SCL
			Unit	nit SLSI	АР	AD	BN	GT	IN	РК	SA	SF	SD	SG	Duty		Gen	SG	GEN	SG		
		or not chopped, ground, pressed or in the																				
1213.00.10 1213.00.90			kg kg	L	18.00% 18.00%				Free Free	Free Free		5% 5%	5% 5%		20% 20%	18% 18%	Ex Ex				2.5% 2.5%	
		(alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products,																				
1214.10 1214.90			kg kg							Free Free		7.5%	5%	10% 10%	Free Free	18% 18%	Ex 10%	6%			2.5% 2.5%	
	1213.00.10 1213.00.90 1214.10	1213.00.10 1213.00.90 9 1213.00.90 1214.10 -	Image: Second strate in the second strate	Image: state in the state	Image: state in the state	HS Code       Description       Unit       SLSI       AP         Image: State of the strate	HS Code       Unit       SLSI       AP       AD         Image: Subscription       Image: Slsi       AP       AD         Image: Slsi       Image: Slsi       Image: Slsi       AP       AD         Image: Slsi       Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.       Image: Slsi       Image: Slsi	HS CodeDescriptionUnitSLSIAPADBNImage: Constraint of the straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.Image: Constraint of the strawImage: Constraint of the strawIma	HS CodeDescriptionUnit $ICL/SLSIAPADBNGTICL$	HS CodeDescriptionUnitICL/ SLSIICL/ SLSIICL/ APADBNGTINImage: Constraint of the period of the peri	HS CodeDescriptionUnit $\frac{ICL}{SLSI}$ APADBNGTINPKAPADBNGTINPKAPADCereal straw and husks, unprepared, whether form of pellets.INININAPADCereal straw and husks, unprepared, whether form of pellets.INININAPADCereal straw and husks, unprepared, whether form of pellets.ININININAPADCereal straw and husks, unprepared, whether form of pellets.ININININAPADCereal straw and husks, unprepared, whether form of pellets.ININININAPADCereal straw and husks, unprepared whether form of pellets.INININININAPADCereal straw and husks, unprepared whether form of pellets.ININININININAPADCereal straw and husks, unprepared whether form of pellets.INININININININAPADCereal straw and husks, unprepared whether form of pellets.ININININININININAPADADININININININININININAPADINININININININININININAPADINININININI	HS CodeDescriptionUnitSLSIAPADBNGTINPKSAImage: Answer A constraint of the perform of pellets.Image: Answer A constraint of the p	HS CodeDescriptionUnit $\frac{\Gamma L/}{SLSI}$ APADBNGTINPKSASFAPABNGTINPKSASFAPABNGTINPKSASFAPCereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.III <t< td=""><td>HS CodeDescriptionUnit<math>\frac{\Gamma C_{L}}{SLS}</math>APADBNGTINPKSASFSDImage: Constraint of the pole of the</td><td>HS CodeDescriptionUnit<math>\frac{\Gamma L'}{SLS}</math>APADBNGTINPKSASFSDSGaaaaaaaaaaaaaacereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.iii</td><td>HS Code     Description     Intigeneration     Intigeneration</td><td>HS Code       Description       Unit       FL/ SLSI       <math></math></td><td>HS Code     Description     Unit     ICL/ SLSI     ICL/ SLSI     ICL/ SLSI     ICL/ SLSI     ICL/ SLSI&lt;</br></td><td>HS Code       Description       Unit       <math>\GammaCL/SLSI       <math>\GammaCL/SLSI     </math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></math></td><td>HS Code         Description         Unit         ICL SLS         <math>iclAP         AD         BN         GT         IN         PK         SA         SF         SD         GC         Duty         M         Gen         SG         Gen         SG       </math></td><td>HS Code         Description         Unit         ICL/ SLS         ICL/ AP         AD         BN         GT         IN         PK         SA         SG         Durit         VAT         Gen Durit         VAT         Gen         VAT         Gen         SG         SG         SG         SG         SG         SG</td><td>HS Code         Description         Unit         ICL SLST         ICL SLST</td></t<>	HS CodeDescriptionUnit $\frac{\Gamma C_{L}}{SLS}$ APADBNGTINPKSASFSDImage: Constraint of the pole of the	HS CodeDescriptionUnit $\frac{\Gamma L'}{SLS}$ APADBNGTINPKSASFSDSGaaaaaaaaaaaaaacereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.iii	HS Code     Description     Intigeneration     Intigeneration	HS Code       Description       Unit       FL/ SLSI $$	HS Code     Description     Unit     ICL/ SLSI     ICL/ SLSI     ICL/ 	HS Code       Description       Unit $\GammaCL/SLSI       \GammaCL/SLSI       \GammaCL/SLSI     $	HS Code         Description         Unit         ICL SLS $iclAP         AD         BN         GT         IN         PK         SA         SF         SD         GC         Duty         M         Gen         SG         Gen         SG       $	HS Code         Description         Unit         ICL/ SLS         ICL/ AP         AD         BN         GT         IN         PK         SA         SG         Durit         VAT         Gen Durit         VAT         Gen         VAT         Gen         SG         SG         SG         SG         SG         SG	HS Code         Description         Unit         ICL SLST         ICL SLST