
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, sesame 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 re-fatted 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) Fertilizers 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.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
12.01		Soya beans, whether or not broken.			
	1201.00.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1201.00.20	--- Other	kg	0%	Free
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
		- In shell			
	1202.10.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	1202.10.20	--- Other	kg	15%	Free
		- Shelled, whether or not broken			
	1202.20.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	1202.20.20	--- Other	kg	15%	Free
12.03		Copra			
	1203.00.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1203.00.20	--- Other	kg	10%	Free
12.04		Linseed, whether or not broken			
	1204.00.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1204.00.20	--- Other	kg	0%	Free
12.05		Rape or colza seeds, whether or not broken.			
		- Low erucic acid rape or colza seeds			
	1205.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1205.10.20	--- Other	kg	0%	Free
		- Other			
	1205.90.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1205.90.20	--- Other	kg	0%	Free
12.06		Sunflower seeds, whether or not broken			
	1206.00.11	---- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1206.00.12	---- Other	kg	0%	Free
12.07		Other oil seeds and oleaginous fruits, whether or not broken.			
		- Cotton seeds			
	1207.20.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1207.20.20	--- Other	kg	0%	Free
		- Sesamum seeds			
	1207.40.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1207.40.20	--- Other	kg	0%	Free
		- Mustard seeds			
	1207.50.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1207.50.20	--- Other	kg	0%	Free
		- Other			
		-- Poppy seeds			
	1207.91.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	1207.91.20	--- Other	kg	25%	Free
		-- Other			
	1207.99.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	1207.99.20	--- Other	kg	25%	Free
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			
	1208.10.00	- Of soya beans	kg	0%	Free
	1208.90.00	- Other	kg	0%	Free
12.09		Seeds, fruit and spores, of a kind used for sowing.			
	1209.10.00	- Sugar beet seed	kg	0%	Free
		- Seeds of forage plants			
	1209.21.00	-- Lucerne (alfalfa) seed	kg	0%	Free
	1209.22.00	-- Clover (<i>Trifolium</i> spp.) seed	kg	0%	Free
	1209.23.00	-- Fescue seed	kg	0%	Free
	1209.24.00	-- Kentucky blue grass (<i>poa pratensis</i> L.) seed	kg	0%	Free
	1209.25.00	-- Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	kg	0%	Free
	1209.29.00	-- Other	kg	0%	Free

	1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers - Other	kg	0%	Free
	1209.91.00	-- Vegetable seeds	kg	0%	Free
	1209.99.00	-- Other	kg	0%	Free
12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.			
		- Hop cones, neither ground nor powdered not in the form of pellets			
	1210.10.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	1210.10.20	--- Other	kg	15%	Free
12.11	1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin 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.	kg	15%	Free
		- Ginseng roots			
	1211.20.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	1211.20.20	--- Other	kg	15%	Free
		- Coco leaf			
	1211.30.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	1211.30.20	--- Other	kg	15%	Free
		- Poppy straw			
	1211.40.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	1211.40.20	--- Other	kg	15%	Free
		- Other			
		--- Of a kind used primarily in perfumery			
	1211.90.11	---- Wrapped/canned upto 2.5 kg	kg	15%	Free
	1211.90.12	---- Other	kg	15%	Free
		--- Of a kind used primarily in pharmacy			
	1211.90.21	---- Wrapped/canned upto 2.5 kg	kg	15%	Free
	1211.90.22	---- Other	kg	15%	Free
		--- Other			
	1211.90.91	---- Wrapped/canned upto 2.5 kg	kg	15%	Free
12.12	1211.90.92	---- Other	kg	15%	Free
		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 Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.			
		- Seaweeds and other algae:			
		--- Of a kind used primarily in pharmacy			
	1212.20.11	---- Wrapped/canned upto 2.5 kg	kg	15%	Free
	1212.20.12	---- Other	kg	15%	Free
		--- Other			
	1212.20.91	---- Wrapped/canned upto 2.5 kg	kg	15%	Free
	1212.20.92	---- Other	kg	15%	Free
		- Other			
		-- Sugar beet			
	1212.91.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
	1212.91.20	--- Other	kg	15%	Free
		-- Other			
	1212.99.10	--- Wrapped/canned upto 2.5 kg	kg	15%	Free
12.13	1212.99.20	--- Other	kg	15%	Free
		Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.			
	1213.00.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1213.00.20	--- Other	kg	10%	Free
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.			
		- Lucerne (alfalfa) meal and pellets			
	1214.10.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1214.10.20	--- Other	kg	10%	Free

	- Other			
1214.90.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1214.90.20	--- Other	kg	10%	Free