
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 Notes

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	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
1201.00	Soya beans, whether or not broken.			
1201.00.10	For sowing	Free	kg	222.21
1201.00.90	Other	Free	kg	222.29
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
1202.10.00	In shell	40%	kg	222.11
1202.20.00	Shelled, whether or not broken:			
1202.20.10	For sowing	Free	kg	222.121
1202.20.90	Other	40%	kg	222.129
1203.00.00	Copra.	40%	kg	223.1
1204.00	Linseed, whether or not broken.			
1204.00.10	For sowing	Free	kg	223.41
1204.00.90	Other	Free	kg	223.49
12.05	Rape or colza seeds, whether or not broken.			
1205.10.00	Low erucic acid rape or colza seeds:			
1205.10.10	For sowing	Free	kg	222.611
1205.10.20	Other	Free	kg	222.612
1205.90.00	Other	Free	kg	222.619
1206.00	Sunflower seeds, whether or not broken.			
1206.00.10	For sowing	Free	kg	222.41
1206.00.90	Other	Free	kg	222.49
12.07	Other oil seeds and oleaginous fruits, whether or not broken.			
1207.20.00	Cotton seeds:			
1207.20.10	For sowing	Free	kg	223.31
1207.20.90	Other	Free	kg	223.39
1207.40.00	Sesamum seeds:			
1207.40.10	For sowing	Free	kg	222.51
1207.40.90	Other	Free	kg	222.59
1207.50.00	Mustard seeds :			222.62
1207.50.10	For sowing	Free	kg	
1207.50.90	Other	Free	kg	
1207.90.00	Other:			
1207.91.00	Poppy seeds :			223.71
1207.91.10	For sowing	Free	kg	
1207.91.90	Other	Free	kg	

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
1207.99.00	Other:			
1207.99.10	For sowing	Free	kg	223.73
1207.99.90	Other	Free	kg	223.79
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			
1208.10.00	Of soya beans	15%	kg	223.91
1208.90.00	Other:			
1208.90.10	Of ground-nuts	Free	kg	223.92
1208.90.20	Of copra	15%	kg	223.93
1208.90.30	Of palm nuts or kernels	Free	kg	223.94
1208.90.40	Of linseed	Free	kg	223.95
1208.90.50	Of cotton seeds	Free	kg	223.96
1208.90.60	Of castor oil seeds	Free	kg	223.97
1208.90.90	Other	Free	kg	223.99
12.09	Seeds, fruit and spores, of a kind used for sowing.			
1209.10.00	Sugar beet seed	Free	kg	292.52
1209.20.00	Seeds of forage plants:			
1209.21.00	Lucerne (alfalfa) seed	Free	kg	292.521
1209.22.00	Clover (<i>Trifolium spp.</i>) seed	Free	kg	292.522
1209.23.00	Fescue seed	Free	kg	292.523
1209.24.00	Kentucky blue grass (<i>Poa pratensis L.</i>) seed	Free	kg	292.524
1209.25.00	Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed	Free	kg	292.525
1209.29.00	Other	Free	kg	292.529
1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers	Free	kg	292.53
1209.90.00	Other:			
1209.91.00	Vegetable seeds	Free	kg	292.541
1209.99.00	Other	Free	kg	292.59
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	Free	kg	054.841
1210.20.00	Hop cones, ground, powdered or in the form of pellets; lupulin	Free	kg	054.842
12.11	Plants and parts of plants (including seeds and fruits), of a kind used			

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	primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.			
1211.20.00	Ginseng roots	Free	kg	292.42
1211.30.00	Coca leaf	Free	kg	292.43
1211.40.00	Poppy straw	Free	kg	292.44
1211.90.00	Other:			
1211.90.10	Tonka beans	Free	kg	292.491
1211.90.20	Sarsaparilla	Free	kg	292.492
1211.90.30	Aloe vera	Free	kg	292.493
1211.90.40	Quassia chips	Free	kg	292.494
1211.90.90	Other	Free	kg	292.499
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.			
1212.20.00	Seaweeds and other algae	Free	kg	292.97
1212.90.00	Other:			
1212.91.00	Sugar beet	10%	kg	054.87
1212.99.00	Other:			
1212.99.10	Chicory roots, fresh or dried, whole or cut, unroasted	Free	kg	954.892
1212.99.20	Mauby bark	Free	kg	054.893
1212.99.30	Sugar cane	Free	kg	054.88
1212.99.90	Other	Free	kg	054.899
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	Free	kg	081.11
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	Free	kg	081.12
1214.90.00	Other	Free	kg	081.13