

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty
				Full	Pref	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

## 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.

#### 12.01

#### Soya beans, whether or not broken.

1201.00.10	- Suitable for sowing	TNE
1201.00.90	- Other	TNE

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<b>12.02</b>		<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>				
	1202.10	- In shell:				
	1202.10.10	-- Suitable for sowing	TNE			
	1202.10.90	-- Other	TNE			
	1202.20.00	- Shelled, whether or not broken	TNE			
<b>12.03</b>	1203.00.00	<b>Copra.</b>	TNE			
<b>12.04</b>	1204.00.00	<b>Linseed, whether or not broken.</b>	TNE			
<b>12.05</b>		<b>Rape or colza seeds, whether or not broken.</b>				
	1205.10.00	- Low erucic acid rape or colza seeds	TNE			
	1205.90.00	- Other	TNE			
<b>12.06</b>	1206.00.00	<b>Sunflower seeds, whether or not broken.</b>	TNE			
<b>12.07</b>		<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>				
	1207.20.00	- Cotton seeds	TNE			
	1207.40.00	- Sesamum seeds	TNE			
	1207.50.00	- Mustard seeds	TNE			
		- Other:				
	1207.91.00	-- Poppy seeds	TNE			
	1207.99	-- Other:				
	1207.99.20	--- Palm nuts and kernels	TNE			
	1207.99.30	--- Safflower seeds	TNE			
	1207.99.90	--- Other	TNE			
<b>12.08</b>		<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b>				
	1208.10.00	- Of soya beans	TNE			
	1208.90.00	- Other	TNE			
<b>12.09</b>		<b>Seeds, fruit and spores, of a kind used for sowing.</b>				
	1209.10.00	- Sugar beet seed	KGM			
		- Seeds of forage plants:				
	1209.21.00	-- Lucerne (alfalfa) seed	KGM			
	1209.22.00	-- Clover ( <i>Trifolium spp.</i> ) seed	KGM			
	1209.23.00	-- Fescue seed	KGM			
	1209.24.00	-- Kentucky blue grass ( <i>Poa pratensis L.</i> ) seed	KGM			
	1209.25.00	-- Rye grass ( <i>Lolium multiflorum Lam., Lolium perenne L.</i> ) seed	KGM			

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
	1209.29.00	-- Other	KGM			
	1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	KGM			
		- Other:				
	1209.91.00	-- Vegetable seeds	KGM			
	1209.99	-- Other:				
	1209.99.10	--- Rubber seeds or kenaf seeds	KGM			
	1209.99.90	--- Other	KGM			
<b>12.10</b>		<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>				
	1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	TNE			
	1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	TNE			
<b>12.11</b>		<b>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.</b>				
	1211.20	- Ginseng roots:				
	1211.20.10	-- In cut, crushed or powdered form	TNE			
	1211.20.90	-- Other	TNE			
	1211.30	- Coca leaf:				
	1211.30.10	-- In cut, crushed or powdered form	TNE			
	1211.30.90	-- Other	TNE			
	1211.40.00	- Poppy straw	TNE			
	1211.90	- Other:				
		-- Of a kind used primarily in pharmacy:				
	1211.90.11	--- Cannabis, in cut, crushed or powdered form	TNE			
	1211.90.12	--- Cannabis, in other forms	TNE			
	1211.90.13	--- Rauwolfia serpentina roots	TNE			
	1211.90.14	--- Other, in cut, crushed or powdered form	TNE			
	1211.90.19	--- Other	TNE			
		-- Other:				
	1211.90.91	--- Pyrethrum, in cut, crushed or powdered form	TNE			
	1211.90.92	--- Pyrethrum, in other forms	TNE			
	1211.90.94	--- Sandalwood	TNE			
	1211.90.95	--- Gaharu wood chips	TNE			
	1211.90.96	--- Liquorice roots	TNE			
	1211.90.99	--- Other	TNE			

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>12.12</b>		<b>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.</b>				
	1212.20	- Seaweeds and other algae:				
		- - Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes:				
	1212.20.11	- - - Of a kind used in pharmacy	TNE			
	1212.20.19	- - - Other	TNE			
	1212.20.20	- - Other, fresh, chilled or dried, unfit for human consumption	TNE			
	1212.20.90	- - Other	TNE			
		- Other:				
	1212.91.00	- - Sugar beet	TNE			
	1212.99	- - Other:				
		- - - Sugar cane:				
	1212.99.11	- - - - Suitable for sowing	TNE			
	1212.99.19	- - - - Other	TNE			
	1212.99.20	- - - Locust bean seeds	TNE			
	1212.99.30	- - - Melon seeds	TNE			
	1212.99.90	- - - Other	TNE			
<b>12.13</b>	1213.00.00	<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</b>	TNE			
<b>12.14</b>		<b>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.</b>				
	1214.10.00	- Lucerne (alfalfa) meal and pellets	TNE			
	1214.90.00	- Other	TNE			