

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(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.

- 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).
- 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.
- 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:

- Leguminous vegetables or sweet corn (Chapter 7);
- Spices or other products of Chapter 9;
- Cereals (Chapter 10); or
- Products of headings 12.01 to 12.07 or 12.11.

- 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:

- Medicaments of Chapter 30;
- Perfumery, cosmetic or toilet preparations of Chapter 33; or
- Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

- For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:

- Dead single-cell micro-organisms of heading 21.02;
- Cultures of micro-organisms of heading 30.02; or
- Fertilisers of heading 31.01 or 31.05.

Subheading Note.

- 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 – 12.07 Section II

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
12.01		Soya beans, whether or not broken.				
	1201.10.00	- Seed	TNE			
	1201.90.00	- Other	TNE			
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.				
	1202.30.00	- Seed	TNE			
		- Other:				
	1202.41.00	-- In shell	TNE			
	1202.42.00	-- Shelled, whether or not broken	TNE			
12.03	1203.00.00	Copra.	TNE			
12.04	1204.00.00	Linseed, whether or not broken.	TNE			
12.05		Rape or colza seeds, whether or not broken.				
	1205.10.00	- Low erucic acid rape or colza seeds	TNE			
	1205.90.00	- Other	TNE			
12.06	1206.00.00	Sunflower seeds, whether or not broken.	TNE			
12.07		Other oil seeds and oleaginous fruits, whether or not broken.				
	1207.10	- Palm nuts and kernels:				
	1207.10.10	-- Suitable for sowing	TNE			
	1207.10.20	-- Not suitable for sowing	TNE			
		- Cotton seeds:				
	1207.21.00	-- Seed	TNE			
	1207.29.00	-- Other	TNE			
	1207.30.00	- Castor oil seeds	TNE			
	1207.40	- Sesamum seeds:				
	1207.40.10	-- Edible	TNE			
	1207.40.90	-- Other	TNE			
	1207.50.00	- Mustard seeds	TNE			
	1207.60.00	- Safflower (<i>Carthamus tinctorius</i>) seeds	TNE			
	1207.70.00	- Melon seeds	TNE			
		- Other:				
	1207.91.00	-- Poppy seeds	TNE			
	1207.99	-- Other:				
	1207.99.40	--- Illipe seeds (Illipe nuts)	TNE			
	1207.99.90	--- Other	TNE			

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.				
	1208.10.00	- Of soya beans	TNE			
	1208.90.00	- Other	TNE			
12.09		Seeds, fruit and spores, of a kind used for sowing.				
	1209.10.00	- Sugar beet seeds	TNE			
		- Seeds of forage plants:				
	1209.21.00	-- Lucerne (alfalfa) seeds	TNE			
	1209.22.00	-- Clover (<i>Trifolium spp.</i>) seeds	TNE			
	1209.23.00	-- Fescue seeds	TNE			
	1209.24.00	-- Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	TNE			
	1209.25.00	-- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds	TNE			
	1209.29	-- Other:				
	1209.29.10	--- Timothy grass seeds	TNE			
	1209.29.20	--- Other beet seeds	TNE			
	1209.29.90	--- Other	TNE			
	1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	TNE			
		- Other:				
	1209.91	-- Vegetable seeds:				
	1209.91.10	--- Onion seeds	TNE			
	1209.91.90	--- Other	TNE			
	1209.99	-- Other:				
	1209.99.10	--- Rubber tree seeds or kenaf seeds	TNE			
	1209.99.90	--- Other	TNE			
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	TNE			
	1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	TNE			
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 or dried, whether or not cut, crushed or powdered.				
	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			

12.11 – 12.12 Section II

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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	--- Agarwood (gaharu) chips	TNE			
	1211.90.96	--- Liquorice roots	TNE			
	1211.90.97	--- Bark of perseia (<i>Persea Kurzii Kosterm</i>)	TNE			
	1211.90.98	--- Other, in cut, crushed or powdered form	TNE			
	1211.90.99	--- Other	TNE			
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	-- Fit for human consumption:				
	1212.21.10	--- <i>Eucheuma spp.</i>	TNE			
	1212.21.20	--- <i>Gracilaria lichenoides</i>	TNE			
	1212.21.90	--- Other	TNE			
	1212.29	-- Other:				
		--- Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes:				
	1212.29.11	---- Of a kind used in pharmacy	TNE			
	1212.29.19	---- Other	TNE			
	1212.29.20	--- Other, fresh, chilled or dried	TNE			
	1212.29.30	--- Other, frozen	TNE			
		- Other:				
	1212.91.00	-- Sugar beet	TNE			
	1212.92.00	-- Locust beans (carob)	TNE			
	1212.93	-- Sugar cane:				
	1212.93.10	--- Suitable for planting	TNE			
	1212.93.90	--- Other	TNE			
	1212.94.00	-- Chicory roots	TNE			
	1212.99.00	-- Other	TNE			

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	Customs Duty		Excise Duty (7)
				Full (5)	Pref (6)	
12.13	1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	TNE			
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	TNE			
	1214.90.00	- Other	TNE			