

CHAPTER 12

OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL

NOTES

1. Heading No. 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 No. 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2. Heading No. 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 heading Nos. 23.04 to 23.06.

3. For the purposes of heading No. 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 No. 12.09 does not, however, apply to the following even if for sowing:

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

4. Heading No. 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 No. 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 No. 38.08.

5. For the purposes of heading No 12.12 the term "seaweeds and other algae" does not include:

- (a) Dead single-cell micro-organisms of heading No. 21.02;
- (b) Cultures of micro-organisms of heading No. 30.02; or
- (c) Fertilisers of heading No. 31.01 or 31.05.

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
12.01 1201.0000.00	Soya beans		10
12.02	Ground-nuts, not roasted or otherwise cooked		
1202.1010.00	Ground nuts: In shell: seeds		5
1202.1020.00	Ground nuts used for manufacturing oil		5
1202.1090.00	Ground nuts: Other		5
1202.2010.00	Ground nuts: Shelled , whether or not broken:(Seeds)		5
1202.2020.00	Ground nuts: Shelled , whether or not broken: Used for manufacturing oil		5
1202.2090.00	Ground nuts: Other		5
12.03	Copra		
1203.0000.00	Copra		5
12.04	Linseed		
1204.0000.00	Linseed, Whether or not broken		5

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
12.05	Rape or colza seeds		
1205.1000.00	Low erucic acid rape or colza seeds		5
1205.9000.00	Other Rape or colza seeds, whether or not broken		5
12.06	Sunflower seeds		
1206.0000.00	.		5
12.07	Other oil seeds and oleaginous fruits		
1207.2010.00	Cotton seeds: Of a kind used for sewing		5
1207.2090.00	Cotton seeds: Other		5
1207.4000.00	Sesamum seeds, whether or not broken		5
1207.5000.00	Mustard seeds, whether or not broken		5
1207.9100.00	Poppy seeds, whether or not broken		5
1207.9910.00	Shea Nuts		5
1207.9990.00	Shea Nuts: Other		5
1207.9999.00	Shea Nuts : Other		5
12.08	Flours and meals of oil seeds or oleaginous fruits (excl. mustard)		
1208.1000.00	Flour and meals of Soya bean		10
1208.9000.00	Other flours and meal of oil seeds or oleaginous fruit, other than those of mustard		10
12.09	Seeds, fruits and spores, of a kind used for sowing		
1209.1000.00	Sugar beet seed used for sowing		5
1209.2100.00	Lucerne (alfalfa) seed, of a kind used for sowing		5
1209.2200.00	Clover seed, of a kind used for sowing		5
1209.2300.00	Fescue seed, of a kind used for sowing		5
1209.2400.00	Kentucky blue grass seed, of a kind used for sowing		5
1209.2500.00	Rye grass seed, of a kind used for sowing		5
1209.2900.00	Other seeds of forage plants, of a kind used for sowing, nes		5
1209.3000.00	Seeds of herbaceous plants cultivated for their flowers of a kind used for sowing		5
1209.9100.00	Vegetable seed, of a kind used for sowing		5
1209.9900.00	Other seeds, fruit and spores, of a kind used for sowing, nes		5
12.10	Hop cones and lupulin, fresh or dried		
1210.1000.00	Hop cones neither ground nor powdered nor in the form of pellets, fresh or dried		5
1210.2000.00	Hop cones, ground, powdered or in pellets; lupulin, fresh or dried		5
12.11	Plants and parts of plants, of a kind used in perfumery, pharmacy...etc		
1211.2000.00	Ginseng roots, fresh or dried used in perfumary, in pharmacy or for insecticidal		5
1211.3000.00	Coca leaf,used in perfumary,in pharmacy or for insecticidal, fungicidal or similar purpos		5
1211.4000.00	Poppy straw,used in perfumary,in pharmacy or for insecticidal, fungicidal or similar purp		5
1211.9010.00	.g Cinchona Back		5
1211.9020.00	Pyrethrum		5
1211.9090.00	Other plants and parts of plants used in perfumary, in pharmacy or for insecticidal		5
12.12	Seaweeds, algae, sugar beet and cane; vegetable products, nes		
1212.2000.00	Seasweeds and other algae, fresh, chilled, frozen or dried whether or not ground		5

HEADING/ H.S.CODE	DESCRIPTION	SU	NG DUTY RATE
12.12 1212.9100.00 1212.9900.00	Seaweeds, algae, sugar beet and cane; vegetable products, nes Sugar beet, fresh, chilled, frozen, dried whether or not ground used for consumption .		5 5
12.13 1213.0000.00	Cereal straw and husks Cereal straw and husks,unprepared,whether or not chopped,ground,preserved or form of pelle		5
12.14 1214.1000.00 1214.9000.00	Swedes, mangolds...and similar forage products Lucerne (alfalfa) meal and pellets Other forage products,whether or not in the form of pellets		5 5