

CHAPTER 12

OIL SEEDS ^(a) 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) 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 gramme.

(a) Subject to conditions stipulated in current legislation.

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
3	12.01	1201.00	10	00	Soya beans, whether or not broken			
					--- For sowing (a)	2.5	kg	-
3			81	00	--- Other:			
					---- Imported by pulpers	2.5	kg	-
3			89	00	---- Other	44	kg	-
	12.02				Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken			
		1202.10			- In shell			
3			10	00	--- For sowing (a)	17.5	kg	-
			90		--- Other:			
3			10		---- For human consumption	72.5	kg	-
3			90		---- Other (for industrial use)	72.5	kg	-
		1202.20			- Shelled, whether or not broken			
3			10	00	--- For sowing (a)	2.5	kg	-
			90		--- Other:			
3			10		---- For human consumption	72.5	kg	-
3			90		---- Other (for industrial use)	72.5	kg	-
3	12.03	1203.00	00	00	Copra	25	kg	-
	12.04	120400			Linseed, whether or not broken			
3			10	00	--- For sowing (a)	2.5	kg	-
3			90	00	--- Other	40	kg	-
	12.05				Rape or colza seeds, whether or not broken			
		1205.10			- Low erucic acid rape or colza seeds			
			10		--- For sowing (a):			
3			10		---- Rape seed (a)	17.5	kg	-
3			90		---- Colza seed (a)	2.5	kg	-
			90		--- Other:			
					---- Rape seed:			
3			11		----- Imported by pulpers	2.5	kg	-
3			19		----- Other	66	kg	-
					---- Colza seed:			
3			91		----- Imported by pulpers	2.5	kg	-
3			99		----- Other	66	kg	-
		1205.90			- Other			
			10		--- For sowing (a):			
3			10		---- Rape seed (a)	17.5	kg	-
3			90		---- Colza seed (a)	2.5	kg	-

(a) Subject to conditions stipulated in current legislation.

Code				description		Rate of duty (%)	Quantity normalized Unit	complementary Unit
			90		--- Other:			
3				11	---- Rape seed:	2.5	kg	-
3				19	----- Imported by pulpers	66	kg	-
					----- Other			
3				91	---- Colza seed:	2.5	kg	-
3				99	----- Imported by pulpers	66	kg	-
					----- Other			
3	12.06	1206.00			Sunflower seeds, whether or not broken			
3			10	00	--- For sowing (a)	2.5	kg	-
					--- Other:			
3			81	00	---- Imported by pulpers	2.5	kg	-
3			89	00	---- Other	73	kg	-
	12.07				Other oil seeds and oleaginous fruits, whether or not broken			
		1207.10			- Palm nuts and kernels			
3			10	00	--- For sowing (a)	17.5	kg	-
			90		--- Other:			
3			10		---- Nuts	25	kg	-
3			90		---- Kernels	25	kg	-
		1207.20			- Cotton seeds			
3			10	00	--- For sowing (a)	2.5	kg	-
3			90	00	--- Other	2.5	kg	-
		1207.30			- Castor oil seeds			
3			10	00	--- For sowing (a)	17.5	kg	-
3			90	00	--- Other	40	kg	-
		1207.40			- Sesamum seeds			
3			10	00	--- For sowing (a)	2.5	kg	-
3			90	00	--- Other	49	kg	-
		1207.50			- Mustard seeds			
3			10	00	--- For sowing (a)	17.5	kg	-
3			90	00	--- Other	2.5	kg	-
		1207.60			- Safflower seeds			
3			10	00	--- For sowing (a)	2.5	kg	-
			90		--- Other:			
3			10		---- Not hulled	138	kg	-
3			90		---- Other	138	kg	-
		1207.91			- Other:			
					- - Poppy seeds			

(a) Subject to conditions stipulated in current legislation.

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
3			10	00	--- For sowing (a)	17.5	kg	-
3			90	00	--- Other	25	kg	-
		(1207.94) 1207.99			(Deleted heading) -- Other			
					--- For sowing (a):			
3			11	00	---- Hemp seeds	17.5	kg	-
3			12	00	---- Water melon and melon seeds	2.5	kg	-
3			13	00	---- Shea (karite) seeds	17.5	kg	-
3			19	00	---- Other	17.5	kg	-
			90		--- Other:			
3				01	---- Hemp seeds	25	kg	-
3				02	---- Shea (karite) seeds	25	kg	-
3				10	---- Illipe seeds	25	kg	-
3				20	---- Mowra seeds	25	kg	-
3				30	---- Niger seeds	25	kg	-
3				40	---- Curcas seeds	25	kg	-
3				50	---- Ravison, dodder and other <i>cruciferae</i> seed	25	kg	-
3				60	---- Marfouraire seeds	25	kg	-
3				70	---- Melon seeds (pips)	25	kg	-
3				80	---- Watermelon seeds (pips)	25	kg	-
3				90	---- Other	25	kg	-
	12.08				Flours and meals of oil seeds or oleaginous fruits, other than those of mustard			
3		1208.10 1208.90	00	00	- Of soya beans	75.5	kg	-
					- Other			
3			10	00	--- Of ground nuts	80	kg	-
			90		--- Other:			
3				10	---- Of sunflower seeds	127.5	kg	-
3				20	---- Of colza seeds	127.5	kg	-
3				30	---- Of cotton	127.5	kg	-
3				40	---- Of safflower seeds	127.5	kg	-
3				90	---- Other	127.5	kg	-
	12.09				Seeds, fruit and spores, of a kind used for sowing			
3		1209.10 (1209.19)	00	00	- Sugar beet seed	2.5	kg	-
					(Deleted heading)			
					- Seeds of forage plants:			
3		1209.21	00	00	-- Lucerne (alfalfa) seed	2.5	kg	-

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Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
3		1209.22	00	00	-- Clover (<i>Trifolium spp.</i>) seed	2.5	kg	-
3		1209.23	00	00	-- Fescue seed	2.5	kg	-
3		1209.24	00	00	-- Kentucky blue grass (<i>Poa pratensis</i> L.) seed	2.5	kg	-
3		1209.25	00	00	-- Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed	2.5	kg	-
3		1209.26	00	00	-- Timothy grass seed	2.5	kg	-
		1209.29			-- Other			
3			10	00	--- Of beet other than sugar beet	17.5	kg	-
3			90	00	--- Other	2.5	kg	-
3		1209.30	00	00	- Seeds of herbaceous plants cultivated principally for their flowers	17.5	kg	-
		1209.91	00		- Other: - Vegetable seeds			
3				01	--- Kohlrabi seeds (<i>Brassica oleracea</i> L., var. <i>caulorapa</i> and <i>gongylodes</i> L.)	2.5	kg	-
3				05	--- Cabbage seeds	2.5	kg	-
3				11	--- Spinach seeds	2.5	kg	-
3				15	--- Carrot seeds	2.5	kg	-
3				21	--- Turnip seeds	2.5	kg	-
3				25	--- Radish seeds	2.5	kg	-
3				31	--- Salad beetroot seeds	2.5	kg	-
3				35	--- Leek seeds	2.5	kg	-
3				41	--- Onion seeds	2.5	kg	-
3				45	--- Tomato seeds	2.5	kg	-
3				51	--- Seeds of courgette and seeds of other cucurbitaria (other than watermelon seeds)	2.5	kg	-
3				55	--- Aubergine seeds	2.5	kg	-
3				60	--- Pimento seeds	2.5	kg	-
3				90	--- Other	2.5	kg	-
		1209.99	00		-- Other			
3				10	--- Forest-tree seeds	17.5	kg	-
3				90	--- Other	17.5	kg	-
	12.10				Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin			
3		1210.10	00	00	- Hop cones, neither ground nor powdered nor in the form of pellets	32.5	kg	-
		1210.20	00		- Hop cones, ground, powdered or in the form of pellets; lupulin			
3				10	--- Cones and waste	32.5	kg	-
3				90	--- Lupulin	32.5	kg	-

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
3	12.11	1211.10	00	00	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			
3					- Liquorice roots	25	kg	-
3		1211.20	00	00	- Ginseng roots	25	kg	-
3		1211.30	00	00	- Coca leaf	25	kg	-
3		1211.40	00	00	- Poppy straw	25	kg	-
		1211.90			- Other			
3			10	00	--- Pyrethrum (flowers, leaves, stems, bark and roots)	40	kg	-
3			20	00	--- Cinchona bark	25	kg	-
3			30	00	--- Quassia amara (wood and bark)	25	kg	-
3			40	00	--- Tonka beans	25	kg	-
3			50	00	--- Calabar beans	25	kg	-
3			60	00	--- Cubeb pepper	49	kg	-
3			80	00	--- Other wood, roots and bark; mosses and lichens	25	kg	-
3			90	00	--- Other	25	kg	-
	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			
		1212.10	00		- Locust beans, including locust bean seeds			
					--- Locust beans:			
3			11		---- Flakes, flour and meals	32.5	kg	-
3			19		---- Other	32.5	kg	-
					--- Locust bean seeds:			
3			91		---- Not decorticated, crushed or ground	32.5	kg	-
3			92		---- Flakes, groats and locust bean seeds	32.5	kg	-
3			99		---- Other	32.5	kg	-
		1212.20			- Seaweeds and other algae			
					--- Of a kind principally used in perfumery or medicaments, for insecticides, parasitocides and the like, whether or not cut, crushed or ground:			
3			11	00	---- Frozen	10	kg	-
3			19	00	---- Other	10	kg	-
			90		--- Other:			
3			10		---- On a backing	10	kg	-
					---- Other:			
3			91		----- Raw	10	kg	-
3			99		----- Other	10	kg	-

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
3		1212.30	00	00	- Apricot, peach (including nectarine) or plum stones and kernels			
					- Other:			
		1212.91	00		-- Sugar beet			
3				10	--- Fresh	32.5	kg	-
3				90	--- Dried or powdered	32.5	kg	-
		(1212.92)			(Deleted heading)			
		1212.99	00		-- Other			
					--- Chicory roots, fresh or dried, whether or not cut, unroasted:			
3				11	---- Fresh	32.5	kg	-
3				19	---- Other	32.5	kg	-
3				20	--- Wild onions	32.5	kg	-
3				30	--- Sugar cane	32.5	kg	-
3				90	--- Other	32.5	kg	-
	12.13	1213.00			Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets			
				10	--- Straw and husks, unprepared, whether or not chopped:			
					---- Straw:			
3				11	----- Of rice	2.5	kg	-
3				19	----- Other	2.5	kg	-
					---- Husks:			
3				91	----- Of rice	40	kg	-
3				99	----- Other	40	kg	-
3			90	00	---- Other	2.5	kg	-
	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			
3		1214.10	00	00	- Lucerne (alfalfa) meal and pellets	2.5	kg	-
3		1214.90	00	00	- Other	2.5	kg	-