

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	-
					--- Other:			
3			81	00	---- Imported by pulpers	2.5	kg	-
3			89	00	---- Other	2.5	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)	2.5	kg	-
			90		--- Other:			
3			10		---- For human consumption	50	kg	-
3			90		---- Other (for industrial use)	50	kg	-
		1202.20			- Shelled, whether or not broken			
3			10	00	--- For sowing (a)	2.5	kg	-
			90		--- Other:			
3			10		---- For human consumption	50	kg	-
3			90		---- Other (for industrial use)	50	kg	-
3	12.03	1203.00	00	00	Copra	2.5	kg	-
	12.04	120400			Linseed, whether or not broken			
3			10	00	--- For sowing (a)	2.5	kg	-
3			90	00	--- Other	2.5	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)	2.5	kg	-
3			90		---- Colza seed (a)	2.5	kg	-
			90		--- Other:			
					---- Rape seed:			
3			11		----- Imported by pulpers	2.5	kg	-
3			19		----- Other	2.5	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)	2.5	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					---- Rape seed:			
3			11		----- Imported by pulpers	2.5	kg	-
			19		----- Other	2.5	kg	-
					---- Colza seed:			
3			91		----- Imported by pulpers	2.5	kg	-
3			99		----- Other	2.5	kg	-
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	2.5	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)	2.5	kg	-
			90		--- Other:			
3			10		---- Nuts	2.5	kg	-
3			90		---- Kernels	2.5	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)	2.5	kg	-
3			90	00	--- Other	2.5	kg	-
		1207.40			- Sesamum seeds			
3			10	00	--- For sowing (a)	2.5	kg	-
3			90	00	--- Other	2.5	kg	-
		1207.50			- Mustard seeds			
3			10	00	--- For sowing (a)	2.5	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	2.5	kg	-
3			90		---- Other	2.5	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)	2.5	kg	-2.5
3			90	00	--- Other	2.5	kg	-
		(1207.94 1207.99)			(Deleted heading) - - Other			
					--- For sowing (a):			
3			11	00	---- Hemp seeds	2.5	kg	-
3			12	00	---- Water melon and melon seeds	2.5	kg	-
3			13	00	---- Shea (karite) seeds	2.5	kg	-
3			19	00	---- Other	2.5	kg	-
			90		--- Other:			
3				01	---- Hemp seeds	2.5	kg	-
3				02	---- Shea (karite) seeds	2.5	kg	-
3				10	---- Illipe seeds	2.5	kg	-
3				20	---- Mowra seeds	2.5	kg	-
3				30	---- Niger seeds	2.5	kg	-
3				40	---- Curcas seeds	2.5	kg	-
3				50	---- Ravison, dodder and other <i>cruciferae</i> seed	2.5	kg	-
3				60	---- Marfouraire seeds	2.5	kg	-
3				70	---- Melon seeds (pips)	2.5	kg	-
3				80	---- Watermelon seeds (pips)	2.5	kg	-
3				90	---- Other	2.5	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	2.5	kg	-
					- Other			
3			10	00	--- Of ground nuts	2.5	kg	-
			90		--- Other:			
3				10	---- Of sunflower seeds	2.5	kg	-
3				20	---- Of colza seeds	2.5	kg	-
3				30	---- Of cotton	2.5	kg	-
3				40	---- Of safflower seeds	2.5	kg	-
3				90	---- Other	2.5	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	-

(a) Subject to conditions stipulated in current legislation.

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	2.5	kg	-
3			90	00	- - - Other	2.5	kg	-
3		1209.30	00	00	- Seeds of herbaceous plants cultivated principally for their flowers	2.5	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	2.5	kg	-
3				90	- - - Other	2.5	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	30	kg	-
		1210.20	00		- Hop cones, ground, powdered or in the form of pellets; lupulin			
3				10	- - - Cones and waste	30	kg	-
3				90	- - - Lupulin	30	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		1211.20	00	00	- Liquorice roots	2.5	kg	-
3		1211.30	00	00	- Ginseng roots	2.5	kg	-
3		1211.40	00	00	- Coca leaf	2.5	kg	-
3		1211.90	00	00	- Poppy straw	2.5	kg	-
3					- Other			
3			10	00	- - - Pyrethrum (flowers, leaves, stems, bark and roots)	2.5	kg	-
3			20	00	- - - Cinchona bark	2.5	kg	-
3			30	00	- - - <i>Quassia amara</i> (wood and bark)	2.5	kg	-
3			40	00	- - - Tonka beans	2.5	kg	-
3			50	00	- - - Calabar beans	2.5	kg	-
3			60	00	- - - Cubeb pepper	2.5	kg	-
3			80	00	- - - Other wood, roots and bark; mosses and lichens	2.5	kg	-
3			90	00	- - - Other	2.5	kg	-
3	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			
3		1212.10	00		- Locust beans, including locust bean seeds			
3					- - - Locust beans:			
3			11		- - - - Flakes, flour and meals	2.5	kg	-
3			19		- - - - Other	2.5	kg	-
3					- - - Locust bean seeds:			
3			91		- - - - Not decorticated, crushed or ground	2.5	kg	-
3			92		- - - - Flakes, groats and locust bean seeds	2.5	kg	-
3			99		- - - - Other	2.5	kg	-
3		1212.20			- Seaweeds and other algae			
3					- - - Of a kind principally used in perfumery or medicaments, for insecticides, parasiticides and the like, whether or not cut, crushed or ground:			
3			11	00	- - - - Frozen	2.5	kg	-
3			19	00	- - - - Other	2.5	kg	-
3			90		- - - Other:			
3				10	- - - - On a backing	2.5	kg	-
					- - - - Other:			

Code					description	Rate of duty (%)	Quantity normalized Unit	complementary Unit
3				91	----- Raw	2.5	kg	-
3				99	-----Other	2.5	kg	-
3		1212.30	00	00	- Apricot, peach (including nectarine) or plum stones and kernels	2.5	kg	-
					- Other:			
		1212.91	00		- - Sugar beet			
3				10	--- Fresh	2.5	kg	-
3		(1212.92)		90	--- Dried or powdered	2.5	kg	-
					(Deleted heading)			
		1212.99	00		- - Other			
					--- Chicory roots, fresh or dried, whether or not cut, unroasted:			
3				11	---- Fresh	2.5	kg	-
3				19	---- Other	2.5	kg	-
3				20	--- Wild onions	2.5	kg	-
3				30	--- Sugar cane	2.5	kg	-
3				90	--- Other	2.5	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	2.5	kg	-
3				99	----- Other	2.5	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	-