

## 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, sesame 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 re-fatted 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 gram.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<b>12.01</b>		<b>Soya beans, whether or not broken.</b>			
		- Seed			
	1201.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1201.10.90	--- Other	kg	0%	Free
		- Other			
	1201.90.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1201.90.90	--- Other	kg	0%	Free

<b>12.02</b>	<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>				
	-Seed				
1202.30.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free	
1202.30.90	--- Other	kg	10%	Free	
	- Other				
	-- In Shell				
1202.41.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free	
1202.41.90	--- Other	kg	10%	Free	
	-- Shelled whether or not broken				
1202.42.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free	
1202.42.90	--- Other	kg	10%	Free	
<b>12.03</b>	<b>1203.00.00 Copra</b>	kg	5%	Free	
<b>12.04</b>	<b>Linseed, whether or not broken</b>				
1204.00.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1204.00.90	--- Other	kg	0%	Free	
<b>12.05</b>	<b>Rape or colza seeds, whether or not broken.</b>				
	- Low erucic acid rape or colza seeds				
1205.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1205.10.90	--- Other	kg	0%	Free	
	- Other				
1205.90.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1205.90.90	--- Other	kg	0%	Free	
<b>12.06</b>	<b>Sunflower seeds, whether or not broken</b>				
1206.00.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1206.00.90	--- Other	kg	0%	Free	
<b>12.07</b>	<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>				
	- Palm nuts and kernels				
1207.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1207.10.90	--- Other	kg	0%	Free	
	- Cotton Seeds				
	-- Seeds				
1207.21.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1207.21.90	--- Other	kg	0%	Free	
	-- Other				
1207.29.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1207.29.90	--- Other	kg	0%	Free	
	- Castor oil seeds				
1207.30.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1207.30.90	--- Other	kg	0%	Free	
	- Sesamum seeds				
1207.40.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1207.40.90	--- Other	kg	0%	Free	
	- Mustard seeds				
1207.50.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1207.50.90	--- Other	kg	0%	Free	
	- Safflower ( <i>Carthamus tinctorius</i> ) seeds				
1207.60.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1207.60.90	--- Other	kg	0%	Free	
	- Melon seeds				
1207.70.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1207.70.90	--- Other	kg	0%	Free	
	- Other				
	-- Poppy seeds				
1207.91.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
1207.91.90	--- Other	kg	25%	Free	
	-- Other				
1207.99.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
1207.99.90	--- Other	kg	25%	Free	
<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	kg	0%	Free	
1208.90.00	- Other	kg	10%	Free	

HS Code	Description	Unit	Rate	Duty
<b>12.09</b>	<b>Seeds, fruit and spores, of a kind used for sowing.</b>			
1209.10.00	- Sugar beet seeds	kg	0%	Free
	- Seeds of forage plants			
1209.21.00	-- Lucerne (alfalfa) seeds	kg	0%	Free
1209.22.00	-- Clover ( <i>Trifolium</i> spp.) seeds	kg	0%	Free
1209.23.00	-- Fescue seeds	kg	0%	Free
1209.24.00	-- Kentucky blue grass ( <i>Poa pratensis</i> L.) seeds	kg	0%	Free
1209.25.00	-- Rye grass ( <i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	kg	0%	Free
1209.29.00	- Other	kg	0%	Free
1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	kg	0%	Free
	- Other			
1209.91.00	-- Vegetable seeds	kg	0%	Free
1209.99.00	-- Other	kg	0%	Free
<b>12.10</b>	<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>			
	- Hop cones, neither ground nor powdered not in the form of pellets			
1210.10.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1210.10.90	--- Other	kg	10%	Free
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	kg	10%	Free
<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, chilled, frozen or dried, whether or not cut, crushed or powdered.</b>			
	- Ginseng roots			
1211.20.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1211.20.90	--- Other	kg	10%	Free
	- Coco leaf			
1211.30.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1211.30.90	--- Other	kg	10%	Free
	- Poppy straw			
1211.40.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1211.40.90	--- Other	kg	10%	Free
	- Ephedra			
1211.50.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1211.50.90	--- Other	kg	10%	Free
	- Other			
	--- Of a kind used primarily in perfumery including agar			
1211.90.11	---- Wrapped/canned upto 2.5 kg	kg	10%	Free
1211.90.19	---- Other	kg	10%	Free
	--- Of a kind used primarily in pharmacy			
1211.90.21	---- Wrapped/canned upto 2.5 kg	kg	10%	Free
1211.90.29	---- Other	kg	10%	Free
	--- Other			
1211.90.91	---- Wrapped/canned upto 2.5 kg	kg	10%	Free
1211.90.99	---- Other	kg	10%	Free
<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>			
	- Seaweeds and other algae:			
	-- Fit for human consumption			
1212.21.11	---- Wrapped/canned upto 2.5 kg	kg	10%	Free
1212.21.19	---- Other	kg	10%	Free
	-- Other			
1212.29.11	---- Wrapped/canned upto 2.5 kg	kg	10%	Free
1212.29.19	---- Other	kg	10%	Free
	- Other			
	-- Sugar beet			
1212.91.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1212.91.90	--- Other	kg	10%	Free
	-- Locust beans (carob)			
1212.92.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free

	1212.92.90	--- Other	kg	10%	Free
		-- Sugar cane			
	1212.93.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1212.93.90	--- Other	kg	10%	Free
		-- Chicory roots			
	1212.94.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1212.94.90	--- Other	kg	10%	Free
		-- Other			
	1212.99.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1212.99.90	--- Other	kg	10%	Free
<b>12.13</b>		<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</b>			
	1213.00.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1213.00.90	--- Other	kg	5%	Free
<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>			
		- Lucerne (alfalfa) meal and pellets			
	1214.10.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1214.10.90	--- Other	kg	5%	Free
		- Other			
	1214.90.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1214.90.90	--- Other	kg	5%	Free