

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, 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) Fertilisers 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	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
12.01		Soya beans, whether or not broken.					
	1201.10.00.00	- Seed	kg	5	0	0	0
	1201.90.00.00	- Other	kg	10	0	0	0
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.					
	1202.30.00.00	- Seed	kg	5	0	0	0
		- Other :					
		-- In shell:					
	1202.41.10.00	--- Used for manufacturing oil	kg	5	0	0	0
	1202.41.90.00	--- Other	kg	10	0	0	0
		-- Shelled, whether or not broken:					
	1202.42.10.00	--- Used for manufacturing oil	kg	5	0	0	0
	1202.42.90.00	--- Other	kg	10	0	0	0
12.03	1203.00.00.00	Copra.	kg	5	7.5	0	0
12.04	1204.00.00.00	Linseed, whether or not broken.	kg	5	7.5	0	0
12.05		Rape or colza seeds, whether or not broken.					
	1205.10.00.00	- Low erucic acid rape or colza seeds	kg	5	7.5	0	0
	1205.90.00.00	- Other	kg	5	7.5	0	0
12.06	1206.00.00.00	Sunflower seeds, whether or not broken.	kg	5	7.5	0	0
12.07		Other oil seeds and oleaginous fruits, whether or not broken.					
	1207.10.00.00	- Palm nuts and kernels	kg	5	7.5	0	0
		- Cotton seeds :					
	1207.21.00.00	-- Seed	kg	5	7.5	0	0
	1207.29.00.00	-- Other	kg	5	7.5	0	0
	1207.30.00.00	- Castor oil seeds	kg	5	7.5	0	0
	1207.40.00.00	- Sesamum seeds	kg	5	7.5	0	0
	1207.50.00.00	- Mustard seeds	kg	5	7.5	0	0
	1207.60.00.00	- Safflower (<i>Carthamus tinctorius</i>) seeds	kg	5	7.5	0	0
	1207.70.00.00	- Melon seeds	kg	5	7.5	0	0
		- Other :					

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	1207.91.00.00	-- Poppy seeds	kg	5	7.5	0	0
		-- Other:					
	1207.99.10.00	--- Shea nuts (karate nuts)	kg	5	7.5	0	0
	1207.99.90.00	--- Other	kg	5	7.5	0	0
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.					
	1208.10.00.00	- Of soya beans	kg	10	7.5	0	0
	1208.90.00.00	- Other	kg	10	7.5	0	0
12.09		Seeds, fruit and spores, of a kind used for sowing.					
	1209.10.00.00	- Sugar beet seeds	kg	5	7.5	0	0
		- Seeds of forage plants :					
	1209.21.00.00	-- Lucerne (alfalfa) seeds	kg	5	7.5	0	0
	1209.22.00.00	-- Clover (<i>Trifolium spp.</i>) seeds	kg	5	7.5	0	0
	1209.23.00.00	-- Fescue seeds	kg	5	7.5	0	0
	1209.24.00.00	-- Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	kg	5	7.5	0	0
	1209.25.00.00	-- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds	kg	5	7.5	0	0
	1209.29.00.00	-- Other	kg	5	7.5	0	0
	1209.30.00.00	- Seeds of herbaceous plants cultivated principally for their flowers	kg	5	7.5	0	0
		- Other :					
	1209.91.00.00	-- Vegetable seeds	kg	5	7.5	0	0
	1209.99.00.00	-- Other	kg	5	7.5	0	0
12.1		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.					
	1210.10.00.00	- Hop cones, neither ground nor powdered nor in the form of pellets	kg	5	7.5	0	0
	1210.20.00.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	kg	5	7.5	0	0
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, chilled, frozen or					

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
		dried, whether or not cut, crushed or powdered.					
	1211.20.00.00	- Ginseng roots	kg	5	7.5	0	0
	1211.30.00.00	- Coca leaf	kg	5	7.5	0	0
	1211.40.00.00	- Poppy straw	kg	5	7.5	0	0
	1211.50.00.00	- Ephedra	kg	5	7.5	0	0
	1211.60.00.00	- Bark of African cherry (<i>Prunus africana</i>)	kg	5	7.5	0	0
		- Other:					
	1211.90.10.00	-- Pyrethrum	kg	5	7.5	0	0
	1211.90.20.00	-- Bark and wood used in pharmacy and medicine	kg	5	7.5	0	0
	1211.90.90.00	-- Other	kg	5	7.5	0	0
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 :					
	1212.21.00.00	-- Fit for human consumption	kg	5	7.5	0	0
	1212.29.00.00	-- Other	kg	5	7.5	0	0
		- Other :					
	1212.91.00.00	-- Sugar beet	kg	5	7.5	0	0
	1212.92.00.00	-- Locust beans (carob)	kg	5	7.5	0	0
	1212.93.00.00	-- Sugar cane	kg	5	7.5	0	0
	1212.94.00.00	-- Chicory roots	kg	5	7.5	0	0
	1212.99.00.00	-- Other	kg	5	7.5	0	0
12.13		Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.					
	1213.00.10.00	- Corn husks	kg	5	7.5	0	0
	1213.00.90.00	- Other	kg	5	7.5	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
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.					
	1214.10.00.00	- Lucerne (alfalfa) meal and pellets	kg	5	7.5	0	0
	1214.90.00.00	- Other	kg	5	7.5	0	0