

## 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 purpose 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 purpose 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.

**Supplementary Note.**

1. For the purpose of heading 12.08, the term "flour" applies only to products of which more than 50% by weight passes through a No. 5 bolting cloth with an average mesh aperture of 0.263 mm.

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>12.01</b>		<b>Soya beans, whether or not broken.</b>			
<b>I 1201.10.00</b>	00	<b>-Seed</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
<b>I 1201.90.00</b>		<b>-Other</b>		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	---- <i>-For oil extraction</i> .....	KGM		
	90	---- <i>-Other</i> .....	KGM		
<b>12.02</b>		<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>			
<b>I 1202.30.00</b>	00	<b>-Seed</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		<b>-Other:</b>			
<b>I 1202.41.00</b>	00	<b>-In shell</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
<b>I 1202.42.00</b>	00	<b>--Shelled, whether or not broken</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
<b>I 1203.00.00</b>	00	<b>Copra.</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
<b>I 1204.00.00</b>	00	<b>Linseed, whether or not broken.</b>	TNE	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
<b>12.05</b>		<b>Rape or colza seeds, whether or not broken.</b>			
<b>I 1205.10.00</b>		<b>-Low erucic acid rape or colza seeds</b>		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	---- <i>-For sowing</i> .....	KGM		
	20	---- <i>-For oil extraction</i> .....	KGM		
	90	---- <i>-Other</i> .....	KGM		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1205.90.00		-Other		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		10 ---- -For sowing.....	KGM		
		20 ---- -For oil extraction.....	KGM		
		90 ---- -Other .....	KGM		
I 1206.00.00		<b>Sunflower seeds, whether or not broken.</b>		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
		10 ---- -For sowing.....	KGM		
		20 ---- -For oil extraction.....	KGM		
		---- -For human use:			
		31 ---- -In shell.....	KGM		
		32 ---- -Shelled .....	KGM		
		90 ---- -Other .....	KGM		
12.07		<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>			
I 1207.10.00	00	-Palm nuts and kernels	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		-Cotton seeds:			
I 1207.21.00	00	--Seed	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 1207.29.00	00	--Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 1207.30.00	00	-Castor oil seeds	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 1207.40.00	00	-Sesamum seeds	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 1207.50.00	00	-Mustard seeds	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1207.60.00	00	-Safflower ( <i>Carthamus tinctorius</i> ) seeds	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 1207.70.00	00	-Melon seeds	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		-Other:			
I 1207.91.00	00	-Poppy seeds	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 1207.99.00		-Other		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		----Hemp seeds:			
	11	----For sowing .....	KGM		
	19	----Other .....	KGM		
	90	----Other .....	KGM		
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			
1208.10		-Of soya beans			
I 1208.10.10	00	--Flours	KGM	6%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free GPT: 5% KRT: 4%
I 1208.10.20	00	--Meals	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
1208.90		-Other			
I 1208.90.10	00	--Flours	KGM	6%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT: Free GPT: 5% KRT: 4%
I 1208.90.20	00	--Meals	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
12.09		Seeds, fruit and spores, of a kind used for sowing.			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I	1209.10.00	00 -Sugar beet seeds	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		-Seeds of forage plants:			
I	1209.21.00	00 --Lucerne (alfalfa) seeds	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I	1209.22.00	--Clover ( <i>Trifolium</i> spp.) seeds		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	----Red.....	KGM		
	20	----Sweet.....	KGM		
	30	----White.....	KGM		
	90	----Other.....	KGM		
I	1209.23.00	--Fescue seeds		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	----Creeping red.....	KGM		
	20	----Meadow.....	KGM		
	30	----Chewing.....	KGM		
	40	----Tall.....	KGM		
	90	----Other.....	KGM		
I	1209.24.00	--Kentucky blue grass ( <i>Poa pratensis</i> L.) seeds		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	----Certified.....	KGM		
	90	----Other.....	KGM		
I	1209.25.00	--Rye grass ( <i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	----Annual.....	KGM		
	20	----Perennial.....	KGM		
I	1209.29.00	--Other		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	----Bent grass.....	KGM		
		----Brome grass:			
	21	----Meadow.....	KGM		
	22	----Smooth.....	KGM		
	29	----Other.....	KGM		
	30	----Wheat grass.....	KGM		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		40 - - - - <i>Bluegrass, other than Kentucky</i> .....	KGM		
		50 - - - - <i>Orchard grass</i> .....	KGM		
		60 - - - - <i>Bird's-foot trefoil</i> .....	KGM		
		70 - - - - <i>Beet seed</i> .....	KGM		
		- - - - <i>Timothy grass seed:</i>			
		81 - - - - <i>Certified</i> .....	KGM		
		89 - - - - <i>Other</i> .....	KGM		
		90 - - - - <i>Other</i> .....	KGM		
<b>1209.30</b>		<b>-Seeds of herbaceous plants cultivated principally for their flowers</b>			
I	1209.30.10 00	- - -In packages of a weight of less than 25 g each	KGM	5.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I	1209.30.20 00	- - -In bulk or in packages of a weight of 25 g each or more	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		<b>-Other:</b>			
<b>1209.91</b>		<b>- -Vegetable seeds</b>			
I	1209.91.10	- - -In bulk or in packages of a weight exceeding 500 g each; In packages of a weight of 25 g each or more but not exceeding 500 g each when valued at \$5.50 or more per 500 g		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		- - - - <i>Tomato, onion, cabbage, cauliflower, lettuce, carrot and radish, in bulk or in packages of a weight exceeding 500 g each:</i>			
		11 - - - - <i>Tomato</i> .....	KGM		
		12 - - - - <i>Onion</i> .....	KGM		
		13 - - - - <i>Cabbage</i> .....	KGM		
		14 - - - - <i>Cauliflower</i> .....	KGM		
		15 - - - - <i>Lettuce</i> .....	KGM		
		16 - - - - <i>Carrot</i> .....	KGM		
		17 - - - - <i>Radish</i> .....	KGM		
		- - - - <i>Other, in bulk or in packages of a weight exceeding 500 g each:</i>			
		21 - - - - <i>Cucumber</i> .....	KGM		
		22 - - - - <i>Celery</i> .....	KGM		
		23 - - - - <i>Parsley</i> .....	KGM		
		24 - - - - <i>Spinach</i> .....	KGM		
		25 - - - - <i>Broccoli</i> .....	KGM		
		26 - - - - <i>Parsnip</i> .....	KGM		
		27 - - - - <i>Pumpkin</i> .....	KGM		
		28 - - - - <i>Turnip</i> .....	KGM		
		29 - - - - <i>Other</i> .....	KGM		
		- - - - <i>In packages of a weight of 25 g each or more but not exceeding 500 g each when valued at \$5.50 or more per 500 g:</i>			
		31 - - - - <i>Tomato</i> .....	KGM		
		32 - - - - <i>Onion</i> .....	KGM		
		33 - - - - <i>Cabbage and cauliflower</i> .....	KGM		
		34 - - - - <i>Lettuce</i> .....	KGM		
		35 - - - - <i>Cucumber</i> .....	KGM		
		39 - - - - <i>Other</i> .....	KGM		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I		1209.91.90 00 -- -Other	KGM	5.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		<b>1209.99 -- -Other</b>			
I		1209.99.10 -- -Tree seed, other than nut trees of Chapter 8; Seeds, in bulk or in packages of a weight exceeding 500 g each; Fruit and spores		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		10 -----Tree seed, other than nut trees of Chapter 8.....	KGM		
		-----Seeds, in bulk or in packages of a weight exceeding 500 g each; Fruit and spores:			
		21 -----Tobacco.....	KGM		
		22 -----Melon .....	KGM		
		29 -----Other .....	KGM		
I		1209.99.20 00 -- -Seeds, in packages of a weight not exceeding 500 g each	KGM	5.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		<b>12.10 Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>			
I		<b>1210.10.00 00 -Hop cones, neither ground nor powdered nor in the form of pellets</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I		<b>1210.20.00 -Hop cones, ground, powdered or in the form of pellets; lupulin</b>		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		10 -----Hop cone pellets.....	KGM		
		90 -----Other .....	KGM		
		<b>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 or dried, whether or not cut, crushed or powdered.</b>			
		<b>1211.20 -Ginseng roots</b>			
I		1211.20.10 00 -- -Herbal "tea" in bags for individual servings	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
I		1211.20.90 00 -- -Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1211.30.00	00	-Coca leaf	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 1211.40.00	00	-Poppy straw	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
1211.90		-Other			
I 1211.90.10		-- -Herbal "tea" in bags for individual servings		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	---- -Certified organic .....	KGM		
	20	---- -Not certified organic .....	KGM		
I 1211.90.90		-- -Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, SLT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	---- -Bark, of a kind used primarily in pharmacy .....	-		
	20	---- -Roots, of a kind used primarily in pharmacy .....	-		
	30	---- -Herbs.....	KGM		
	40	---- -Seeds.....	KGM		
	90	---- -Other .....	KGM		
12.12		<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>			
		<b>-Seaweeds and other algae:</b>			
I 1212.21.00	00	-Fit for human consumption	-	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 1212.29.00	00	-Other	-	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
		<b>-Other:</b>			
I 1212.91.00	00	-Sugar beet	KGM	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free



CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1212.92.00	00	--Locust beans (carob)	-	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 1212.93.00	00	--Sugar cane	KGM	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 1212.94.00	00	--Chicory roots	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 1212.99		--Other			
I 1212.99.20	00	-- Apricot, peach (including nectarine) or plum stones and kernels	KGM	6.5%	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 1212.99.90	00	--Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 1213.00.00		<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</b>		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	----Straw .....	TNE		
	20	----Husks .....	TNE		
I 12.14		<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>			
I 1214.10.00	00	-Lucerne (alfalfa) meal and pellets	KGM	10%	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
I 1214.90.00		-Other		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT: Free
	10	----Lucerne (alfalfa), dried, in bales or loose .....	TNE		
	20	----Other hay, dried, in bales or loose.....	TNE		
	90	----Other .....	TNE		