

## 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
12.01		<b>Soya beans, whether or not broken.</b>			
I 1201.10.00	00	<b>-Seed</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I 1201.90.00		<b>-Other</b>		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10	---- <i>-For oil extraction .....</i>	KGM		
	90	---- <i>-Other .....</i>	KGM		
12.02		<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>			
I 1202.30.00	00	<b>-Seed</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
		<b>-Other:</b>			
I 1202.41.00	00	<b>-In shell</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I 1202.42.00	00	<b>--Shelled, whether or not broken</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I 1203.00.00	00	<b>Copra.</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I 1204.00.00	00	<b>Linseed, whether or not broken.</b>	TNE	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
12.05		<b>Rape or colza seeds, whether or not broken.</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1205.10.00		-Low erucic acid rape or colza seeds		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10	----For sowing.....	KGM		
	20	----For oil extraction.....	KGM		
	90	----Other .....	KGM		
I 1205.90.00	00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I 1206.00.00		Sunflower seeds, whether or not broken.		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10	----For sowing.....	KGM		
	20	----For oil extraction.....	KGM		
		----For human use:			
	31	----In shell.....	KGM		
	32	----Shelled .....	KGM		
	90	----Other .....	KGM		
		<b>12.07 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, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
		-Cotton seeds:			
I 1207.21.00	00	--Seed	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I 1207.29.00	00	--Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I 1207.30.00	00	-Castor oil seeds	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1207.40.00	00	-Sesamum seeds	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I 1207.50.00	00	-Mustard seeds	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I 1207.60.00	00	-Safflower ( <i>Carthamus tinctorius</i> ) seeds	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I 1207.70.00	00	-Melon seeds	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
		-Other:			
I 1207.91.00	00	-Poppy seeds	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I 1207.99.00		--Other		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: 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.			
I 1208.10.00	00	-Of soya beans	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I 1208.90.00	00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
12.09		Seeds, fruit and spores, of a kind used for sowing.			
I 1209.10.00	00	-Sugar beet seeds	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
		-Seeds of forage plants:			
I 1209.21.00	00	--Lucerne (alfalfa) seeds	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I 1209.22.00		--Clover ( <i>Trifolium</i> spp.) seeds		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: 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, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10	----Creeping red.....	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, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: 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, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10	----Annual.....	KGM		
	20	----Perennial.....	KGM		
I 1209.29.00	00	--Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>1209.30</b>		<b>-Seeds of herbaceous plants cultivated principally for their flowers</b>			
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, CEUT, UAT, CPTPT: 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, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: 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, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10	---- -Tomato .....	KGM		
	20	---- -Cucumber.....	KGM		
	30	---- -Pumpkin .....	KGM		
	40	---- -Onion.....	KGM		
	50	---- -Carrot .....	KGM		
	60	---- -Broccoli .....	KGM		
	70	---- -Radish.....	KGM		
	80	---- -Lettuce .....	KGM		
		---- -Other:			
	91	---- -Spinach.....	KGM		
	92	---- -Cauliflower.....	KGM		
	93	---- -Cabbage .....	KGM		
	94	---- -Parsnip.....	KGM		
	95	---- -Celery.....	KGM		
	96	---- -Parsley.....	KGM		
	97	---- -Turnip.....	KGM		
	99	---- -Other.....	KGM		
I	1209.91.90	00 -- -Other	KGM	5.5%	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	<b>1209.99</b>	<b>--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, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10	---- -Tree seed, other than nut trees of Chapter 8 .....	KGM		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		-----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, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	<b>12.10</b>	<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>			
I	<b>1210.10.00 00</b>	<b>-Hop cones, neither ground nor powdered nor in the form of pellets</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I	<b>1210.20.00</b>	<b>-Hop cones, ground, powdered or in the form of pellets; lupulin</b>		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10	-----Hop cone pellets.....	KGM		
	90	-----Other .....	KGM		
	<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>			
	<b>1211.20</b>	<b>-Ginseng roots</b>			
	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, CEUT, UAT, CPTPT: Free
	1211.20.90 00	--Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	<b>1211.30.00 00</b>	<b>-Coca leaf</b>	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
1211.40.00	00	-Poppy straw	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
1211.50.00	00	-Ephedra	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
1211.90		-Other			
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, CEUT, UAT, CPTPT: Free
	10	---- -Certified organic .....	KGM		
	20	---- -Not certified organic .....	KGM		
1211.90.90	--	-Other		Free	CCCT, LDCT, GPT, UST, MT, MUST, CIAT, CT, CRT, IT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10	---- -Bark, of a kind used primarily in pharmacy .....	KGM		
	20	---- -Roots, of a kind used primarily in pharmacy .....	KGM		
	50	---- -Cannabis .....	KGM		
	60	---- -Other herbs .....	KGM		
	70	---- -Other 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, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I	1212.29.00	00 - -Other	-	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
		<b>-Other:</b>			



## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I	1212.91.00 00	--Sugar beet	KGM	Free	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I	1212.92.00 00	--Locust beans (carob)	-	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I	1212.93.00 00	--Sugar cane	KGM	Free	CCCT, LDCT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I	1212.94.00 00	--Chicory roots	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	1212.99.00 00	--Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I	1213.00.00 00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	TNE	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	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	KGM	10%	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
I	1214.90.00	-Other		Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT: Free
	10	-----Lucerne (alfalfa), dried, in bales or loose .....	TNE		
	20	-----Other hay, dried, in bales or loose.....	TNE		
	90	-----Other .....	TNE		