

CHAPTER 12

OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL

NOTES

1. Heading No. 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 No. 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2. Heading No. 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 heading Nos. 23.04 to 23.06.

3. For the purposes of heading No. 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 No. 12.09 does not, however, apply to the following even if for sowing:

- (a) Leguminous vegetables or sweet corn (Chapter 7);
- (b) Spices and other products of Chapter 9;
- (c) Cereals (Chapter 10); or
- (d) Products of headings Nos. 12.01 to 12.07 or 12.11.

4. Heading No. 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 No. 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 No. 38.08.

5. For the purposes of heading No 12.12 the term "seaweeds and other algae" does not include:

- (a) Dead single-cell micro-organisms of heading No. 21.02;
- (b) Cultures of micro-organisms of heading No. 30.02; or
- (c) Fertilisers of heading No. 31.01 or 31.05.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
12.01	Soya beans					
1201.1000.00	Soya beans Seed		5	5		
1201.9000.00	Soya beans (excluding seedss)		10	5		
12.02	Ground-nuts, not roasted or otherwise cooked					
1202.3000.00	Groundnuts Seed		5	5		
1202.4110.00	Groundnuts in shell used for manufacturing oil		5	5		
1202.4190.00	Groundnuts in shell not used for manufacturing oil		10	5		
1202.4210.00	Groundnuts shelled used for manufacturing oil		5	5		
1202.4290.00	Groundnuts shelled not used for manufacturing oil		10	5		
12.03	Copra					
1203.0000.00	.		5	5		
12.04	Linseed					
1204.0000.00	.		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
12.05	Rape or colza seeds					
1205.1000.00	Low erucic acid rape or colza seeds		5	5		
1205.9000.00	Rape or colza seeds, whether or not broken Other		5	5		
12.06	Sunflower seeds					
1206.0000.00	.		5	5		
12.07	Other oil seeds and oleaginous fruits					
1207.1000.00	Palm nuts and kernels		5	5		
1207.2100.00	cotton Seed		5	5		
1207.2900.00	cotton (excluding seedss)		5	5		
1207.3000.00	Castor oil seeds		5	5		
1207.4000.00	Sesamum seeds		5	5		
1207.5000.00	Mustard seeds		5	5		
1207.6000.00	Safflower (Carthamus tinctorius) seeds		5	5		
1207.7000.00	Melon seeds		5	5		
1207.9100.00	Poppy seeds		5	5		
1207.9910.00	Shea nuts (karate nuts)		5	5		
1207.9990.00	Other oil seeds and oleaginous fruits, not elsewhere specified		5	5		
12.08	Flours and meals of oil seeds or oleaginous fruits (excl. mustard)					
1208.1000.00	Flours and meals of soya beans		10	5		
1208.9000.00	Flour and meals of oil seeds or oleagin Other		10	5		
12.09	Seeds, fruits and spores, of a kind used for sowing					
1209.1000.00	Sugar beet seeds		5	5		
1209.2100.00	Lucerne (alfalfa) seeds		5	5		
1209.2200.00	.) seeds		5	5		
1209.2300.00	Fescue seeds		5	5		
1209.2400.00	.) seeds		5	5		
1209.2500.00	., Lolium perenne L.) seeds		5	5		
1209.2900.00	Seeds, fruit and spores, of a kind used Other (Seeds of forage plants)		5	5		
1209.3000.00	Seeds of herbaceous plants cultivated principally for their flowers		5	5		
1209.9100.00	Vegetable seeds		5	5		
1209.9900.00	Seeds, fruit and spores, of a kind used Other		5	5		
12.10	Hop cones and lupulin, fresh or dried					
1210.1000.00	Hop cones, neither ground nor powdered nor in the form of pellets		5	5		
1210.2000.00	Hop cones, ground, powdered or in the form of pellets; lupulin		5	5		
12.11	Plants and parts of plants, of a kind used in perfumery, pharmacy...etc					
1211.2000.00	Ginseng roots		5	5		
1211.3000.00	Coca leaf		5	5		
1211.4000.00	Poppy straw		5	5		
1211.9010.00	Pyrethrum		5	5		
1211.9020.00	Bark and wood used in pharmacy and medicine		5	5		
1211.9090.00	.		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
12.12	Seaweeds, algae, sugar beet and cane; vegetable products, nes					
1212.2100.00	Seaweeds and other algae Fit for human consumption		5	5		
1212.2900.00	Seaweeds and other algae not Fit for human consumption		5	5		
1212.9100.00	Sugar beet		5	5		
1212.9200.00	Locust beans (carob)		5	5		
1212.9300.00	Sugar cane		5	5		
1212.9400.00	Chicory roots		5	5		
1212.9900.00	Other Not specified or included in this heading		5	5		
12.13	Cereal straw and husks					
1213.0010.00	Corn husks		5	5		
1213.0090.00	Cereal straw		5	5		
12.14	Swedes, mangolds...and similar forage products					
1214.1000.00	Lucerne (alfalfa) meal and pellets		5	5		
1214.9000.00	Other forage products,whether or not in the form of pellets		5	5		