

**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.

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HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																	VAT Rates	
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									V		VI
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
<b>12.01</b>	<b>Soya beans, whether or not broken.</b>																					
1201.10.00	- Seed	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*
1201.90.00	- Other	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
<b>12.02</b>	<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>																					
1202.30.00	- Seed	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*
	- Other:																					
1202.41.00	- In shell	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
1202.42.00	- Shelled, whether or not broken	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
<b>1203.00.00</b>	<b>Copra.</b>	Kg	10	15	0	0	0	0	TH	0		0	0	0	0	0	0	0	0	0	0	*.5
<b>1204.00.00</b>	<b>Linseed, whether or not broken.</b>	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
<b>12.05</b>	<b>Rape or colza seeds, whether or not broken.</b>																					
1205.10.00	- Low erucic acid rape or colza seeds	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
1205.90.00	- Other	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5

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<b>1206.00.00</b>	<b>Sunflower seeds, whether or not broken</b>	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
<b>12.07</b>	<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>																					
1207.10	- Palm nuts and kernels:																					
1207.10.10	-- Palm nuts suitable for sowing/planting	Kg	5	7.5	0	0	0	0		0	PH	0	0	0	0	0	0	0	0	0	0	*
1207.10.30	-- Kernels	Kg	5	7.5	0	0	0	0		0	PH	0	0	0	0	0	0	0	0	0	0	*.5
1207.10.90	-- Other	Kg	5	7.5	0	0	0	0		0	PH	0	0	0	0	0	0	0	0	0	0	*.5
	- Cotton seeds:																					
1207.21.00	-- Seed	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
1207.29.00	-- Other	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
1207.30.00	- Castor oil seeds	Kg	10	15	0	0	0	0	KH	0		0	0	0	0	0	0	0	0	0	0	*.5
1207.40	- Sesamum seeds:																					
1207.40.10	-- Edible	Kg	5	7.5	0	1	0	0		0		0	0	0	0	5	0	0	0	0	0	*.5
1207.40.90	-- Other	Kg	5	7.5	0	1	0	0		0		0	0	0	0	5	0	0	0	0	0	*.5
1207.50.00	- Mustard seeds	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
1207.60.00	- Safflower (Carthamus tinctorius) seeds	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
1207.70.00	- Melon seeds	Kg	10	15	0	0	0	0	LA	0		0	0	0	0	0	0	0	0	0	0	*.5
	- Other:																					
1207.91.00	-- Poppy seeds	Kg	10	15	*	*	*	*		*		10	*	*	*	*	3.6	3.6	*	2.7	1.8	*.5
1207.99	-- Other:																					
1207.99.40	--- Illipe seeds (Illipe nuts)	Kg	10	15	0	0	0	0	KH	0		0	0	0	0	0	0	0	0	0	0	*.5
1207.99.50	--- Fresh fruit bunch of oil palm	Kg	10	15	0	0	0	0	KH	0	LA	0	0	0	0	0	0	0	0	0	0	*.5
1207.99.90	--- Other	Kg	10	15	0	0	0	0	KH	0	LA	0	0	0	0	0	0	0	0	0	0	*.5

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<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	8	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
1208.90.00	- Other	Kg	25	37.5	0	5	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
<b>12.09</b>	<b>Seeds, fruit and spores, of a kind used for sowing.</b>																					
1209.10.00	- Sugar beet seeds	Kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
	- Seeds of forage plants:																					
1209.21.00	- - Lucerne (alfalfa) seeds	Kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
1209.22.00	- - Clover (Trifolium spp.) seeds	Kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	*	0	0	0	*
1209.23.00	- - Fescue seeds	Kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
1209.24.00	- - Kentucky blue grass (Poa pratensis L.) seeds	Kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	*	0	0	0	*
1209.25.00	- - Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	Kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	*	0	0	0	*
1209.29	- - Other:																					
1209.29.10	- - - Timothy grass (Phleum pratense) seeds	Kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
1209.29.90	- - - Other	Kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
1209.30.00	- - Seeds of herbaceous plants cultivated principally for their flowers	Kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
	- Other:																					
1209.91	- - Vegetable seeds:																					
1209.91.10	- - - Onion seeds	Kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
1209.91.90	- - - Other	Kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
1209.99	- - Other:																					
1209.99.20	- - - Rubber tree seeds	Kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
1209.99.30	- - - Kenaf seeds	Kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*

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1209.99.90	- - Other	Kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*
<b>12.10</b>	<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>																					
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*.5
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
<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>																					
1211.20	- Ginseng roots																					
1211.20.10	- - Fresh or dried	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*.5
1211.20.90	- - Other	Kg	5	7.5	0	8	3	0	MM, TH	0	0	0	0	0	0	0	5	5	0	0	0	*.5
1211.30.00	- Coca leaf	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*.5
1211.40.00	- Poppy straw																					
1211.40.00.10	- - Fresh or dried	Kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*	0	0	*.5
1211.40.00.90	- - Chilled or frozen	Kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*.5
1211.50.00	- Ephedra	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*.5
1211.60.00	- - Bark of African cherry (Prunus africana)																					
1211.60.00.10	- - Chilled or frozen	Kg	5	7.5	0	8	3	0	MM, TH	0	0	0	0	0	0	0	0	0	0	0	0	*.5
1211.60.00.20	- - Fresh or dried, cut, crushed or powdered	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	*.5

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1211.60.00.90	-- Other	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90	- Other:																						
	-- Of a kind used primarily in pharmacy:																						
1211.90.11	--- Cannabis, in cut, crushed or powdered form																						
1211.90.11.10	---- Fresh or dried	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.11.90	---- Chilled or frozen	Kg	5	7.5	0	8	6	0	MM, TH	0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.12	--- Cannabis, other forms																						
1211.90.12.10	---- Fresh or dried	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.12.90	---- Chilled or frozen	Kg	5	7.5	0	8	3	0	MM, TH	0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.13	--- Rauwolfia serpentina roots																						
1211.90.13.10	---- Fresh or dried	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.13.90	---- Chilled or frozen	Kg	5	7.5	0	16	3	0	MM, TH	0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.15	--- Liquorice roots																						
1211.90.15.10	---- Fresh or dried, cut, crushed or powdered	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.15.20	---- Fresh or dried, other	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.15.30	---- Chilled or frozen	Kg	5	7.5	0	8	3	0	MM, TH	0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.17	--- Other, fresh or dried, in cut, crushed or powdered form	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.18	--- Other, in cut, crushed or powdered form	Kg	5	7.5	0	8	3	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.19	--- Other																						
1211.90.19.10	---- Fresh or dried	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.19.90	---- Chilled or frozen	Kg	5	7.5	0	8	6	0	MM, TH	0		0	0	0	0	0	0	0	0	0	0	0	*.5
	-- Other:																						
1211.90.91	--- Pyrethrum, in cut, crushed or powdered form																						

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1211.90.91.10	---- Fresh or dried	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.91.90	---- Chilled or frozen	Kg	5	7.5	0	8	6	0	MM, TH	0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.92	--- Pyrethrum, in other form																						
1211.90.92.10	---- Fresh or dried	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.92.90	---- Chilled or frozen	Kg	5	7.5	0	8	3	0	MM, TH	0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.94	--- Sandalwood chips																						
1211.90.94.10	---- Fresh or dried	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.94.90	---- Chilled or frozen	Kg	5	7.5	0	8	3	0	MM, TH	0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.95	--- Agarwood (gaharu) chips																						
1211.90.95.10	---- Fresh or dried	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.95.90	---- Chilled or frozen	Kg	5	7.5	0	8	3	0	MM, TH	0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.97	--- Bark of perseia (Persea Kurzii Kosterm)																						
1211.90.97.10	---- Fresh or dried	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.97.90	---- Chilled or frozen	Kg	0	5	0	8	3	0	MM, TH	0		0	0	0	0	0	5	5	0	0	0	0	*.5
1211.90.98	--- Other, in cut, crushed or powdered form																						
1211.90.98.10	---- Fresh or dried	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.98.90	---- Chilled or frozen	Kg	5	7.5	0	8	3	0	MM, TH	0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.99	--- Other																						
1211.90.99.10	---- Fresh or dried	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	*.5
1211.90.99.90	---- Chilled or frozen	Kg	5	7.5	0	8	3	0	MM, TH	0		0	0	0	0	0	0	0	0	0	0	0	*.5
<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</b>																						

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	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	-- Fit for human consumption:																					
	--- Dried but not ground:																					
1212.21.11	---- Eucheuma spinosum	Kg	10	15	0	0	0	0	KH	0		0	0	0	0	0	0	0	0	0	0	*.5
1212.21.12	---- Eucheuma cottonii	Kg	10	15	0	0	0	0	KH	0		0	0	0	0	0	0	0	0	0	0	*.5
1212.21.13	---- Gracilaria spp.	Kg	10	15	0	0	0	0	KH	0		0	0	0	0	0	0	0	0	0	0	*.5
1212.21.19	---- Other	Kg	10	15	0	0	0	0	KH	0		0	0	0	0	0	0	0	0	0	0	*.5
1212.21.90	--- Other	Kg	10	15	0	0	0	0	KH	0		0	0	0	0	0	0	0	0	0	0	*.5
1212.29	-- Other																					
	used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes:																					
1212.29.11	---- Of a kind used in pharmacy	Kg	10	15	0	0	0	0	KH	0		0	0	0	0	0	0	0	0	0	0	*.5
1212.29.19	---- Other	Kg	10	15	0	0	0	0	KH	0		0	0	0	0	0	0	0	0	0	0	*.5
1212.29.20	-- Other, fresh, chilled or died	Kg	10	15	0	0	0	0	KH	0		0	0	0	0	0	0	0	0	0	0	*.5
1212.29.30	--- Other, frozen	Kg	10	15	0	0	0	0	KH	0		0	0	0	0	0	0	0	0	0	0	*.5
	- Other:																					
1212.91.00	-- Sugar beet	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
1212.92.00	-- Locust bean (carob)	Kg	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
1212.93	-- Sugar cane:																					
1212.93.10	--- Suitable for planting	Kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
1212.93.90	--- Other	Kg	10	15	0	0	0	0	LA	0		0	0	0	0	0	0	0	0	0	0	*.5
1212.94.00	-- Chicory roots	Kg	10	15	0	0	0	0	LA	0		0	0	0	0	0	0	0	0	0	0	*.5
1212.99	-- Other:																					

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1212.99.10	- - - Stones and kernels of apricot, peach (including nectarine) or plum	Kg	10	15	0	0	0	0	0	LA	0		0	0	0	0	0	0	0	0	0	0	*.5
1212.99.90	- - - Other	Kg	10	15	0	0	0	0	0	LA	0		0	0	0	0	0	0	0	0	0	0	*.5
<b>1213.00.00</b>	<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets</b>	Kg	10	15	0	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
<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>																						
1214.10.00	- Lucerne (Alfalfa) meal and pellets	Kg	0	5	0	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
1214.90.00	- Other	Kg	0	5	0	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5