CUSTOMS TARIFF SCHEDULE 3

CHAPTER 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

- 1201 Soya beans, whether or not broken
- 1202 Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken
- 1203 Copra
- 1204 Linseed, whether or not broken
- 1205 Rape or colza seeds, whether or not broken
- 1206 Sunflower seeds, whether or not broken
- 1207 Other oil seeds and oleaginous fruits, whether or not broken
- 1208 Flours and meals of oil seeds or oleaginous fruits, other than those of mustard
- 1209 Seeds, fruit and spores, of a kind used for sowing
- 1210 Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin
- 1211 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
- 1212 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 *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included
- 1213 Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
- 1214 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

Notes.

- 1.- 1207 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 0801 or 0802 or to olives (Chapter 7 or Chapter 20).
- 2.- 1208 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 2304.00.00 to 2306.

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3.- For the purposes of 1209, 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".

1209 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 1201 to 1207 or 1211.
- 4.- 1211 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.
 - 1211 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 3808.
- 5.- For the purposes of 1212, "seaweeds and other algae" does not include:
 - (a) Dead single-cell micro-organisms of 2102;
 - (b) Cultures of micro-organisms of 3002; or
 - (c) Fertilisers of 3101.00.00 or 3105.

Subheading Note.

1.- For the purposes of 1205.10, "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.