

Central Excise Tariff Act, 1985

Chapter 12 - Oil Seeds and Oleaginous Fruits, Miscellaneous Grains, Seeds and Fruit; Industrial or Medicinal Plants; Straw and Fodder

CHAPTER 12

**OIL SEEDS AND OLEAGINOUS FRUITS, MISCELLANEOUS GRAINS, SEEDS AND FRUIT;
INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER**

NOTES

1. Heading 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 (ulver nuts). It does not apply to products of heading 0801 or 0802 or to olives (Chapter 7 or Chapter 20).

2. Heading 1208 applies not only to non-defatted fiours and meals but also to fiours 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 2304 to 2306.

3. For the purposes of heading 1209, beet seeds, grass and other herbage seeds, seeds of ornamental fiowers, 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 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 headings 1201 to 1207 or heading 1211.

4. Heading 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.

Heading 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 heading 3808.

1404 For the purposes of heading 1212, the term "seaweeds and other algae" does not include :

- (a) dead single-cell micro-organisms of heading 2102;
- (b) cultures of micro-organisms of heading 3002; or
- (c) fertilizers of heading 3101 or 3105.

SUB-HEADING NOTE

For the purposes of sub-heading 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.

1201 SOYA BEANS, WHETHER OR NOT BROKEN

Tariff Item		Description of goods
(1)		(2)
1201	-	SOYA BEANS, WHETHER OR NOT BROKEN
1201 00	-	Soya beans, whether or not broken:
1201 00 10	---	Of seed quality
1201 00 90	---	Other
1202		GROUND NUTS, NOT ROASTED OR OTHERWISE COOKED OR BROKEN
1202 10	-	In shell:
	---	H.P.S.:
1202 10 11 -	----	Of seed quality
1202 10 19 -	----	Other
	---	Other:
1202 10 91 -	----	Of seed quality
1202 10 99 -	----	Other
1202 20	-	Shelled, whether or not broken:
1202 20 10	---	Kernels, H.P.S.
1202 20 90	---	Other
1203 00 00		COPRA
1204		LINSEED, WHETHER OR NOT BROKEN
1204 00	-	Linseed, whether or not broken:
1204 00 10	---	Of seed quality
1204 00 90	---	Other
1205		RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN
1205 10 00	-	Low erucic acid rape or colza seeds
1205 90 00	-	Other
1206		SUNFLOWER SEEDS, WHETHER OR NOT BROKEN
1206 00	-	Sunflower seeds, whether or not broken:
1206 00 10	---	Of seed quality
1206 00 90	---	Other
1207		OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN
<u>1</u> [***]		
1207 20	-	Cotton seeds:
1207 20 10	---	Of seed quality
1207 20 90	---	Other
<u>1</u> [***]		

1207 40	-	Sesamum seeds:
1207 40 10	---	Of seed quality
1207 40 90	---	Other
1207 50	-	Mustard seeds:
1207 50 10	---	Of seed quality
1207 50 90	---	Other
1 [***]		
	-	Other :
1207 91 00	--	Poppy seeds
1207 99	--	Other:
1207 99 10	---	Ajams
1207 99 20	---	Mango kernel
1207 99 30	---	Niger seed
1207 99 40	---	Kokam
1207 99 90		Other
1208		FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUIT
1208 10 00	-	Of soya beans
1208 90 00	-	Other
1209		SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING
1209 10 00	-	Sugar beet seed
	-	Seeds of forage plants:
1209 21 00	--	Lucerne (alfalfa) seed
1209 22 00	--	Clover (Trifolium spp.) seed
1209 23 00	--	Fescue seed
1209 24 00	--	Kentucky blue grass (Poa pratensis L.) seed
1209 25 00	--	Rye grass (Lolium multiflorum Lam., Lolium Perenne L.) seed
2 [***]		
1209 29	--	Other:
1209 29 10	---	Australian lupin seeds
1209 29 90	---	Other
1209 30 00	-	Seeds of herbaceous plants cultivated Principally for their flowers
	-	Other:
1209 91	--	Vegetable seeds:
1209 91 10	---	Of Cabbage
1209 91 20	---	Of Cauliflower
1209 91 30	---	Of Onion
1209 91 40	---	Of Pea
1209 91 50	---	Of Radish
1209 91 60	---	Of Tomato
1209 91 90	---	Other

1209 99	--	Other:
1209 99 10	---	Fruit seeds for planting or sowing
1209 99 90	---	Other
1210		HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS; LUPULIN
1210 10 00	-	Hop cones, neither ground nor powdered nor In the form of pellets
1210 20 00	-	Hop cones, ground, powdered or in the form Of pellets; lupulin
1211		PLANTS AND PARTS OF PLANTS(INCLUDING SEEDS AND FRUIT) WHETHER FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED
3 [***]		
1211 20 00	-	Ginseng roots
1211 30 00	-	
1211 40 00	-	
1211 90	-	Other:
	---	Seeds:
1211 90 11	----	Ambrette seeds
1211 90 12	----	Nuxvomica, dried ripe seeds
1211 90 13	----	Psyllium seed (isobgul)
1211 90 14	----	Neem seed
1211 90 15	----	Jojoba seed
1211 90 19	----	Other
	---	Leaves, powder, flowers and pods:
1211 90 21	----	Belladonna leaves
1211 90 22	----	Senna leaves and pods
1211 90 23	----	Neem leaves, powder
1211 90 24	----	Gymnema powder
1211 90 25	----	Cubeb powder
1211 90 26	----	Pyrethrum
1211 90 29	----	Other
	---	Bark, husk and rind:
1211 90 31	----	Cascara sagrada bark
1211 90 32	----	Psyllium husk (isobgul husk)
1211 90 33	----	Gamboge fruit rind
1211 90 39	----	Other
	---	Roots and rhizomes:
1211 90 41	----	Belladonna roots
1211 90 42	----	Galangal rhizomes and roots
1211 90 43	----	Ipecac dried rhizome and roots
1211 90 44	----	Serpentina roots (rowwalfia serpentina and Other species of row walfia)
1211 90 45	----	Zedovary roots

1211 90 46	----	Kuth root
1211 90 47	----	Sarasaparilla roots
1211 90 48	----	Sweet flag rhizomes
1211 90 49	----	Other
1211 90 50	---	Sandalwood chips and dust
1211 90 60	---	Vinca rosea herbs
1211 90 70	---	Mint including leaves (all species)
1211 90 80	---	Agarwood
	---	Other:
1211 90 91	----	Chirata
1211 90 92	----	Tukmaria
1211 90 93	----	Unab (Indian Jujuba or Chinese dates)
1211 90 94	----	Basil, hyssop, rosemary, sage and savory
1211 90 95	----	Lovage
1211 90 96	----	Garcinia
1211 90 99	----	Other
1212		LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEETS, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND OR NOT, OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CEREALS, CHORNIUM INTYBUS SATIVUM) OF A KIND USED PRIMARILY OR ELSEWHERE SPECIFIED OR INCLUDED
4 [***]		
1212 20	-	Seaweeds and other algae:
1212 20 10	---	Seaweeds
1212 20 90	---	Other algae
4 [***]		
	-	Other:
1212 91 00	--	Sugar beet
1212 99	--	Other:
1212 99 10	---	Kokam (cocum) flowers
1212 99 20	---	Mohua flowers
1212 99 90	---	Other
1213 00 00		CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT IN THE FORM OF PELLETS
1214		SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (ALFALFA), KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS IN THE FORM OF PELLETS
1214 10 00	-	Lucerne (alfalfa) meal and pellets
1214 90 00	-	Other

1. Omitted the following under heading 1207 by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

" 1207 10	-	Palm nuts and kernels:
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1207 10 10	---	Of seed quality
1207 10 90	---	Other
" 1207 30	-	Castor oil seeds:
1207 30 10	---	Of seed quality
1207 30 90	---	Other
" 1207 60	-	Safflower seeds:
1207 60 10	---	Of seed quality
1207 60 90	---	Other

2. Omitted the following under heading 1209 by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

" 1209 26 00	--	Timothy grass seed
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3. Omitted the following under heading 1211 by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

" 1211 10 00	-	Liquorice roots
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4. Omitted the following under heading 1212 by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

"1212 10	-	Locust beans, including locust bean seeds:
1212 10 10	---	Of seed quality
1212 10 90	---	Other
1212 30	-	Apricot, peach (including nectarine) or plum stones and kernels:
1212 30 10	---	Apricot kernels
1212 30 90	---	Other