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Central Excise Tariff Act, 1985

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

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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, saffiower 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	Unit	Rate of duty
(1)		(2)	(3)	(4)
1201	-	SOYA BEANS, WHETHER OR NOT BROKEN		
1201 00	-	Soya beans, whether or not broken:		
1201 00 10	---	Of seed quality	kg.	
1201 00 90	---	Other	kg.	
1202		GROUND NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLED OR BROKEN		
1202 10	-	In shell:		
	---	H.P.S.:		
1202 10 11 -	----	Of seed quality	kg.	

1202 10 19 -	----	Other	kg.	
	---	Other:		
1202 10 91 -	----	Of seed quality	kg.	
1202 10 99 -	----	Other	kg.	
1202 20	-	Shelled, whether or not broken:		
1202 20 10	---	Kernels, H.P.S.	kg.	
1202 20 90	---	Other	kg.	
1203 00 00		COPRA	kg.	
1204		LINSEED, WHETHER OR NOT BROKEN		
1204 00	-	Linseed, whether or not broken:		
1204 00 10	---	Of seed quality	kg.	
1204 00 90	---	Other	kg.	
1205		RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN		
1205 10 00	-	Low erucic acid rape or colza seeds	kg.	
1205 90 00	-	Other	kg.	
1206		SUNFLOWER SEEDS, WHETHER OR NOT BROKEN		
1206 00	-	Sunflower seeds, whether or not broken:		
1206 00 10	---	Of seed quality	kg.	
1206 00 90	---	Other	kg.	
1207		OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN		
1 [***]				
1207 20	-	Cotton seeds:		
1207 20 10	---	Of seed quality	kg.	
1207 20 90	---	Other	kg.	
1 [***]				
1207 40	-	Sesamum seeds:		
1207 40 10	---	Of seed quality	kg.	
1207 40 90	---	Other	kg.	
1207 50	-	Mustard seeds:		
1207 50 10	---	Of seed quality	kg.	
1207 50 90	---	Other	kg.	
1 [***]				
	-	Other :		
1207 91 00	--	Poppy seeds	kg.	
1207 99	--	Other:		
1207 99 10	---	Ajams	kg.	
1207 99 20	---	Mango kernel	kg.	
1207 99 30	---	Niger seed	kg.	
1207 99 40	---	Kokam	kg.	
1207 99 90		Other	kg.	
1208		FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD		
1208 10 00	-	Of soya beans	kg.	
1208 90 00	-	Other	kg.	
1209		SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING		
1209 10 00	-	Sugar beet seed	kg.	
	-	Seeds of forage plants:		
1209 21 00	--	Lucerne (alfalfa) seed	kg.	
1209 22 00	--	Clover (Trifolium spp.) seed	kg.	
1209 23 00	--	Fescue seed	kg.	
1209 24 00	--	Kentucky blue grass (Poa pratensis L.) seed	kg.	
1209 25 00	--	Rye grass (Lolium multiflorum Lam., Lolium Perenne L.) seed	kg.	

[2] [***]				
1209 29	--	Other:		
1209 29 10	---	Australian lupin seeds	kg.	
1209 29 90	---	Other	kg.	
1209 30 00	-	Seeds of herbaceous plants cultivated Principally for their flowers	kg.	
	-	Other:		
1209 91	--	Vegetable seeds:		
1209 91 10	---	Of Cabbage	kg.	
1209 91 20	---	Of Cauliflower	kg.	
1209 91 30	---	Of Onion	kg.	
1209 91 40	---	Of Pea	kg.	
1209 91 50	---	Of Radish	kg.	
1209 91 60	---	Of Tomato	kg.	
1209 91 90	---	Other	kg.	
1209 99	--	Other:		
1209 99 10	---	Fruit seeds for planting or sowing	kg.	
1209 99 90	---	Other	kg.	
1210		HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN		
1210 10 00	-	Hop cones, neither ground nor powdered nor In the form of pellets	kg.	
1210 20 00	-	Hop cones, ground, powdered or in the form Of pellets; lupulin	kg.	
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 PURPOSE, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED		
[3] [***]				
1211 20 00	-	Ginseng roots	kg.	
1211 30 00	-			
1211 40 00	-			
1211 90	-	Other:		
	---	Seeds:		
1211 90 11	----	Ambrette seeds	kg.	
1211 90 12	----	Nuxvomica, dried ripe seeds	kg.	
1211 90 13	----	Psyllium seed (isobgul)	kg.	
1211 90 14	----	Neem seed	kg.	
1211 90 15	----	Jojoba seed	kg.	
1211 90 19	----	Other	kg.	
	---	Leaves, powder, flowers and pods:		
1211 90 21	----	Belladona leaves	kg.	
1211 90 22	----	Senna leaves and pods	kg.	
1211 90 23	----	Neem leaves, powder	kg.	
1211 90 24	----	Gymnema powder	kg.	
1211 90 25	----	Cubeb powder	kg.	
1211 90 26	----	Pyrethrum	kg.	
1211 90 29	----	Other	kg.	
	---	Bark, husk and rind:		
1211 90 31	----	Cascara sagrada bark	kg.	
1211 90 32	----	Psyllium husk (isobgul husk)	kg.	
1211 90 33	----	Gamboge fruit rind	kg.	
1211 90 39	----	Other		
	---	Roots and rhizomes:		

1211 90 41	----	Belladona roots	kg.	
1211 90 42	----	Galangal rhizomes and roots	kg.	
1211 90 43	----	Ipecac dried rhizome and roots	kg.	
1211 90 44	----	Serpentina roots (rowwalfia serpentina and Other species of row walfias)	kg.	
1211 90 45	----	Zedovary roots	kg.	
1211 90 46	----	Kuth root	kg.	
1211 90 47	----	Sarasaparilla roots	kg.	
1211 90 48	----	Sweet flag rhizomes	kg.	
1211 90 49	----	Other	kg.	
1211 90 50	---	Sandalwood chips and dust	kg.	
1211 90 60	---	Vinca rosea herbs	kg.	
1211 90 70	---	Mint including leaves (all species)	kg.	
1211 90 80	---	Agarwood	kg.	
	---	Other:		
1211 90 91	----	Chirata	kg.	
1211 90 92	----	Tukmaria	kg.	
1211 90 93	----	Unab (Indian Jujuba or Chinese dates)	kg.	
1211 90 94	----	Basil, hyssop, rosemary, sage and savory	kg.	
1211 90 95	----	Lovage	kg.	
1211 90 96	----	Garcinia	kg.	
1211 90 99	----	Other	kg.	
1212		LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGARCANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS(INCLUDING UNROASTED CHICORY ROOTS OF TH E VA RIET Y CI-CHORIUM INTYBUS SATIVUM) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED		
4 [***]				
1212 20	-	Seaweeds and other algae:		
1212 20 10	---	Seaweeds	kg.	
1212 20 90	---	Other algae	kg.	
4 [***]				
	-	Other:		
1212 91 00	--	Sugar beet	kg.	
1212 99	--	Other:		
1212 99 10	---	Kokam (cocum) flowers	kg.	
1212 99 20	---	Mohua flowers	kg.	
1212 99 90	---	Other	kg.	
1213 00 00		CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	kg.	
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		
1214 10 00	-	Lucerne (alfalfa) meal and pellets	kg.	
1214 90 00	-	Other	kg.	

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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:		
1207 10 10	---	Of seed quality	kg.	
1207 10 90	---	Other	kg. "	
" 1207 30	-	Castor oil seeds:		
1207 30 10	---	Of seed quality	kg.	

1207 30 90	---	Other	kg."	
" 1207 60	-	Safflower seeds:		
1207 60 10	---	Of seed quality	kg.	
1207 60 90	---	Other	kg."	

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	kg."	

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	kg."	

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	kg.
1212 10 90	- - -	Other	kg."

1212 30	-	Apricot, peach (including nectarine) or plum stones and kernels:	
1212 30 10	---	Apricot kernels	kg.
1212 30 90	---	Other	kg."