

## Chapter 31

### Fertilizers

#### Notes.

1. - This Chapter does not cover:
  - (a) Animal blood of heading 05.11;
  - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or
  - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).
2. - Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :
  - (a) Goods which answer to one or other of the descriptions given below :
    - (i) Sodium nitrate, whether or not pure;
    - (ii) Ammonium nitrate, whether or not pure;
    - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
    - (iv) Ammonium sulphate, whether or not pure;
    - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
    - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
    - (vii) Calcium cyanamide, whether or not pure or treated with oil;
    - (viii) Urea, whether or not pure.
  - (b) Fertilizers consisting of any of the goods described in (a) above mixed together.
  - (c) Fertilizers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilizing substances.
  - (d) Liquid fertilizers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. - Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :
  - (a) Goods which answer to one or other of the descriptions given below :
    - (i) Basic slag;
    - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
    - (iii) Superphosphates (single, double or triple);
    - (iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.
  - (b) Fertilizers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
  - (c) Fertilizers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilizing substances.

4. - Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :
- (a) Goods which answer to one or other of the descriptions given below :
- Crude natural potassium salts (for example, carnallite, kainite and sylvite);
  - Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
  - Potassium sulphate, whether or not pure;
  - Magnesium potassium sulphate, whether or not pure.
- (b) Fertilizers consisting of any of the goods described in (a) above mixed together.
- 5.- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogen-orthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
- 6.- For the purposes of heading 31.05, the term "other fertilizers" applies only to products of a kind used as fertilizers and containing, as an essential constituent, at least one of the fertilizing elements nitrogen, phosphorus or potassium.

| HS Hdg.      | HS Code | DESCRIPTION  | I C L | Unit | Preferential Duty |    |    |    |      |      |    |      | Gen. Duty | V A T | P A L | N B T | Cess | Excise (Spl. Prv.) Levy | S C L |
|--------------|---------|--|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
|              |         |  |       |      | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD        |       |       |       |      |                         |       |
| <b>31.01</b> | 3101.00 | <b>Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.</b> | L     | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | 2%   |                         |       |
| <b>31.02</b> |         | <b>Mineral or chemical fertilisers, nitrogenous.</b>   |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 3102.10 | - Urea, whether or not in aqueous solution   |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |
|              |         | - Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :   |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 3102.21 | -- Ammonium sulphate   |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |
|              | 3102.29 | -- Other   |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |
|              | 3102.30 | - Ammonium nitrate, whether or not in aqueous solution   |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |
|              | 3102.40 | - Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances  |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |
|              | 3102.50 | - Sodium nitrate   |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |
|              | 3102.60 | - Double salts and mixtures of calcium nitrate and ammonium nitrate  |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |
|              | 3102.80 | - Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution  |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |

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|--------------|---------|---|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
|              |         |   |       |      | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD        |       |       |       |      |                         |       |
|              | 3102.90 | - Other, including mixtures not specified in the foregoing sub headings   |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |
| <b>31.03</b> |         | <b>Mineral or chemical fertilisers, phosphatic.</b>   |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 3103.10 | - Superphosphates   |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |
|              | 3103.90 | - Other   |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |
| <b>31.04</b> |         | <b>Mineral or chemical fertilisers, potassic.</b>   |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 3104.20 | - Potassium chloride  |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |
|              | 3104.30 | - Potassium sulphate  |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |
|              | 3104.90 | - Other   |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |
| <b>31.05</b> |         | <b>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.</b> |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 3105.10 | - Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg  |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |
|              | 3105.20 | - Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium  |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |
|              | 3105.30 | - Diammonium hydrogenorthophosphate (diammonium phosphate)  |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |
|              | 3105.40 | - Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)   |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |
|              |         | - Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :   |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 3105.51 | -- Containing nitrates and phosphates   |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |
|              | 3105.59 | -- Other  |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |
|              | 3105.60 | - Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium  |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |
|              | 3105.90 | - Other   |       | kg   |                   |    |    |    | Free | Free |    | Free | Free      | Free  | Ex    | 7.5%  | Ex   |                         |       |