

**CHAPTER 31
FERTILISERS**

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) Fertilisers consisting of any of the goods described in (a) above mixed together.
- (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
- (d) Liquid fertilisers 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) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
- (c) Fertilisers 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-fertilising substances.

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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:

(i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);

(ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;

(iii) Potassium sulphate, whether or not pure;

(iv) Magnesium potassium sulphate, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together.

5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.

6. For the purpose of heading 31.05, the term “other fertilisers” applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																	VAT Rates	
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									IV		V
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
31.01	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.																					
3001.00.10	- Of solely vegetable origin	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	5
	- Other																					
3101.00.92	- - Of animal origin (other than guano), chemically treated	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	5
3101.00.99	-- Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	5

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31.02	Mineral or chemical fertilisers, nitrogenous																					
3102.10.00	- Urea, whether or not in aqueous solution	kg	6	9	0	*	0	5		0		0	*	0	0	*	0	0	0	0	0	5
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:																					
3102.21.00	-- Ammonium sulphate	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
3102.29.00	-- Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	kg	3	4,5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
3102.50.00	- Sodium nitrate	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
3102.90.00	- Other, including mixtures not specified in the foregoing subheadings	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
31.03	Mineral or chemical fertilisers, phosphatic.																					
	- Superphosphate:																					
3103.11	- - Containing by weight 35% or more of diphosphorus pentoxide (P ₂ O ₅):																					
3103.11.10	--- Feed grade	kg	6	9	0	*	0	5		5		5	*	0	0	*	1.5	1.5	0	0	0	5
3103.11.90	--- Other	kg	6	9	0	*	0	5		5		5	*	0	0	*	1.5	1.5	0	0	0	5

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3103.19	-- Other:																					
3103.19.10	--- Feed grade	kg	6	9	0	*	0	5		5		5	*	0	0	*	1.5	1.5	0	0	0	5
3103.19.90	--- Other	kg	6	9	0	*	0	5		5		5	*	0	0	*	1.5	1.5	0	0	0	5
3103.90	- Other:																					
3103.90.10	-- Calcined phosphatic fertilisers	kg	6	9	0	*	0	5		5		5	*	0	0	*	1.5	1.5	0	0	0	5
3103.90.90	-- Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
31.04	Mineral or chemical fertilisers, potassic.																					
3104.20.00	- Potassium chloride	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
3104.30.00	- Potassium sulphate	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
3104.90.00	- Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
31.05	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.																					
3105.10	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:																					
3105.10.10	-- Superphosphates and calcined phosphatic fertilisers	kg	6	9	0	6	0	0		5		5	0	0	0	*	1.5	1.5	0	0	0	5
3105.10.20	-- Mineral or chemical fertilisers, containing two or three of the fertilising elements of nitrogen, phosphorus and potassium	kg	6	9	0	6	2	0		5		5	0	0	0	*	1.5	1.5	0	0	0	5
3105.10.90	-- Other	kg	0	5	0	0	0	0		5		0	0	0	0	*	0	0	0	0	0	5
3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg	6	9	0	*	2	0	CN	5		0	*	0	0	*	1.5	1.5	0	0	0	5

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3105.30.00	- Diammonium hydrogenorthophosphate (Diammonium phosphate)	kg	6	9	0	*	0	5		0		0	*	0	0	*	0	0	0	0	0	5
3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	kg	0	5	0	0	0	0		0		0	*	0	0	0	0	0	0	0	0	5
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:																					
3105.51.00	- - Containing nitrates and phosphates	kg	0	5	0	0	0	0		0		0	*	0	0	0	0	0	0	0	0	5
3105.59.00	- - Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
3105.60.00	- - Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5
3105.90.00	- - Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	5