

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.

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 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 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.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
31.01	Animal or vegetable fertilizers					
3101.0000.00	Animal or vegetable fertilisers, whether or not mixed toget		5			
31.02	Mineral or chemical fertilizers, nitrogenous					
3102.1000.00	Urea, whether or not in aqueous solution		0			
3102.2100.00	Ammonium sulphate		0			
3102.2900.00	Other double salts and mixtures of ammonium sulphate and ammonium nitrate		0			
3102.3000.00	Ammonium nitrate, whether or not in aqueous solution		0			
3102.4000.00	Mixtures of ammonium nitrate with calcium carbonate or ot		5			
3102.5000.00	Sodium nitrate		0			
3102.6000.00	Double salts and mixtures of calcium nitrate and ammonium nitrate		0			
3102.8000.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution		5			
3102.9000.00	Other, including mixtures not specified in the foregoing subheadings		0			
31.03	Mineral or chemical fertilizers, phosphatic					
3103.1000.00	Superphosphates		0			
3103.9000.00	.		0			
31.04	Mineral or chemical fertilizers, potassic					
3104.2000.00	Potassium chloride		0			
3104.3000.00	Potassium sulphate		0			
3104.9000.00	Other Mineral or chemical fertilisers, potassic; Not specified or included		0			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
31.05	Mineral or chemical fertilizers, nes; other fertilizers; goods =<10kg					
3105.1000.00	Goods of this Chapter in tablets or similar forms or in p		0			
3105.2000.00	Mineral or chemical fertilisers containing the three fert		5			
3105.3000.00	Diammonium hydrogenorthophosphate (diammonium phosphate)		0			
3105.4000.00	Ammonium dihydrogenorthophosphate (monoammonium phosphate		0			
3105.5100.00	Containing nitrates and phosphates		5			
3105.5900.00	Mineral or chemical fertilizers containi Other		5			
3105.6000.00	Mineral or chemical fertilisers containing the two fertil		5			
3105.9000.00	Mineral or chemical fertiliser containing Other		5			