

Section VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

**Notes.**

1. (a) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.  
  
(b) Subject to paragraph (a) above, goods answering to a description in heading 28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
  - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) presented together; and
  - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

**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-fertilising 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-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) Fertilizers 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 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.

## CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods  | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs                     |
|-------------|----|---|---------------|------------|---|
| 3101.00.00  | 00 | Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products. | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
| 31.02       |    | Mineral or chemical fertilizers, nitrogenous.   |               |            |   |
| 3102.10.00  | 00 | -Urea, whether or not in aqueous solution   | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
|             |    | -Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:  |               |            |   |
| 3102.21.00  | 00 | --Ammonium sulphate   | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
| 3102.29.00  | 00 | --Other   | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
| 3102.30.00  | 00 | -Ammonium nitrate, whether or not in aqueous solution   | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
| 3102.40.00  | 00 | -Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances  | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
| 3102.50.00  | 00 | -Sodium nitrate   | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
| 3102.60.00  | 00 | -Double salts and mixtures of calcium nitrate and ammonium nitrate  | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
| 3102.70.00  | 00 | -Calcium cyanamide  | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
| 3102.80.00  | 00 | -Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution  | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
| 3102.90.00  | 00 | -Other, including mixtures not specified in the foregoing subheadings   | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
| 31.03       |    | Mineral or chemical fertilizers, phosphatic.  |               |            |   |
| 3103.10.00  |    | -Superphosphates  |               | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |

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| Tariff Item       | SS         | Description of Goods  | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs                     |
|-------------------|------------|---|---------------|------------|---|
|                   | 10 - - - - | <i>Normal and enriched, containing by weight less than 40% of phosphorous pentoxide.....</i>  | KGM           |            |   |
|                   | 20 - - - - | <i>Concentrated, containing by weight 40% or more of phosphorous pentoxide.....</i>   | KGM           |            |   |
| <b>3103.20.00</b> | 00         | <b>-Basic slag</b>  | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
| <b>3103.90.00</b> | 00         | <b>-Other</b>   | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
| <b>31.04</b>      |            | <b>Mineral or chemical fertilizers, potassic.</b>   |               |            |   |
| <b>3104.10.00</b> | 00         | <b>-Carnallite, sylvite and other crude natural potassium salts</b>   | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
| <b>3104.20.00</b> | 00         | <b>-Potassium chloride</b>  | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
| <b>3104.30.00</b> | 00         | <b>-Potassium sulphate</b>  | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
| <b>3104.90.00</b> |            | <b>-Other</b>   |               | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
|                   | 10 - - - - | <i>Magnesium potassium sulphate.....</i>  | KGM           |            |   |
|                   | 90 - - - - | <i>Other.....</i>   | KGM           |            |   |
| <b>31.05</b>      |            | <b>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.</b> |               |            |   |
| <b>3105.10.00</b> | 00         | <b>-Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg</b>  | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
| <b>3105.20.00</b> | 00         | <b>-Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium</b>  | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
| <b>3105.30.00</b> | 00         | <b>-Diammonium hydrogenorthophosphate (diammonium phosphate)</b>  | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
| <b>3105.40.00</b> | 00         | <b>-Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)</b>   | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
|                   |            | <b>-Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus:</b>  |               |            |   |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods  | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs                     |
|-------------|----|---|---------------|------------|---|
| 3105.51.00  | 00 | -Containing nitrates and phosphates   | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
| 3105.59.00  | 00 | -Other  | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
| 3105.60.00  | 00 | -Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |
| 3105.90.00  | 00 | -Other  | KGM           | Free       | UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free |