

ITC (HS), 2017
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CHAPTER 31

FERTILISERS

NOTES:

1. This Chapter does not cover:
 - (a) Animal blood of heading 0511;
 - (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 2.5g each, of heading 3824); optical elements of potassium chloride (heading 9001).

2. Heading 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
 - (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 sub-paragraph (a)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Natural phosphates of heading 2510, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogen orthophosphate containing not less than 0.2 percent by weight of fluorine calculated on the dry anhydrous product;

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- (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 3104 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
- (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 dihydrogen orthophosphate (monoammonium phosphate) and diammonium hydrogen orthophosphate (diammonium phosphate) whether or not pure, and intermixtures thereof, are to be classified in heading 3105.
6. For the purposes of heading 3105, 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.

Exim Code	Item Description	Policy	Policy Conditions
3101	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		
3101 00	<i>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:</i>		
3101 00 10	Guano	Free	
	Other:		
3101 00 91	Animal dung	Restricted	
3101 00 92	Animal excreta	Restricted	
3101 00 99	Other	Free	

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3102	MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS		
3102 10 00	Urea, whether or not in aqueous solution	State Trading Enterprise	State Trading Enterprise. However, import of Industrial Urea /Technical Grade Urea (TGU) shall be “free”.
	<i>Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:</i>		
3102 21 00	Ammonium sulphate	Free	
3102 29	<i>Other:</i>		
3102 29 10	Ammonium sulphonitrate	Free	
3102 29 90	Other	Free	
3102 30 00	Ammonium nitrate, whether or not in aqueous solution	Free	However, Import of Ammonium Nitrate having the chemical formula NH_4NO_3 or any combination containing more than 45% of Ammonium Nitrate by weight including emulsions, suspensions, melts or gels (with or without inorganic nitrates), and classified as explosive under Explosives Act, 1884, is subject to license from Chief Controller of Explosives under the Ammonium Nitrate Rules, 2012.
3102 40 00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free	
3102 50 00	Sodium nitrate	Free	

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3102 60 00	Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	
3102 80 00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	
3102 90	<i>Other, including mixtures not specified in the foregoing sub-headings:</i>		
3102 90 10	Double salt or mixtures of calcium nitrate and magnesium nitrate	Free	
3102 90 90	Other	Free	
3103	MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC		
3103 11			
3103 11 00	Containing by weight 35 % or more of diphosphorus pentoxide (P ₂ O ₅)	Free	
3103 19			
3103 19 00	Other	Free	
3103 90 00	Other	Free	
3104	MINERAL OR CHEMICAL FERTILISERS, POTASSIC		
3104 20 00	Potassium chloride	Free	
3104 30 00	Potassium sulphate	Free	
3104 90 00	Other	Free	
3105	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 00	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	Free	
3105 20 00	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	Free	

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3105 30 00	Diammonium hydrogen ortho phosphate (diammonium phosphate)	Free	
3105 40 00	Ammonium dihydrogenortho phosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen orthophosphate (diammonium phosphate)	Free	
	<i>Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:</i>		
3105 51 00	Containing nitrates and phosphates	Free	
3105 59 00	Other	Free	
3105 60 00	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	Free	
3105 90	<i>Other:</i>		
3105 90 10	Mineral or chemical fertilisers containing two fertilising elements namely nitrogen and potassium	Free	
3105 90 90	Other	Free	