## Chapter 31 Fertilisers

| Commodity code | Duty expression | Notes | Description |
| --- | --- | --- | --- |
| **3101** | 0.0% |  | **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** |
| **3102** |  |  | **Mineral or chemical fertilisers, nitrogenous** |
| **3102 10** |  |  | **- Urea, whether or not in aqueous solution** |
| **3102 10 10** | 0.0% |  | - - Urea containing more than 45% by weight of nitrogen on the dry anhydrous product |
| **3102 10 90** | 0.0% |  | - - Other |
|  |  |  | **- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate** |
| **3102 21** | 0.0% |  | - - Ammonium sulphate |
| **3102 29** | 6.5% |  | - - Other |
| **3102 30** |  |  | **- Ammonium nitrate, whether or not in aqueous solution** |
| **3102 30 10** | 6.5% |  | - - In aqueous solution |
| **3102 30 90** | 6.5% |  | - - Other |
| **3102 40** |  |  | **- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances** |
| **3102 40 10** | 0.0% |  | - - With a nitrogen content not exceeding 28% by weight |
| **3102 40 90** | 0.0% |  | - - With a nitrogen content exceeding 28% by weight |
| **3102 50** | 0.0% |  | **- Sodium nitrate** |
| **3102 60** | 6.5% |  | **- Double salts and mixtures of calcium nitrate and ammonium nitrate** |
| **3102 80** | 0.0% |  | **- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution** |
| **3102 90** | 6.5% |  | **- Other, including mixtures not specified in the foregoing subheadings** |
| **3103** |  |  | **Mineral or chemical fertilisers, phosphatic** |
|  |  |  | **- Superphosphates** |
| **3103 11** | 0.0% |  | - - Containing by weight 35% or more of diphosphorus pentaoxide (P2O5) |
| **3103 19** | 0.0% |  | - - Other |
| **3103 90** | 0.0% |  | **- Other** |
| **3104** |  |  | **Mineral or chemical fertilisers, potassic** |
| **3104 20** |  |  | **- Potassium chloride** |
| **3104 20 10** | 0.0% |  | - - With a potassium content evaluated as K2O, by weight, not exceeding 40% on the dry anhydrous product |
| **3104 20 50** | 0.0% |  | - - With a potassium content evaluated as K2O, by weight, exceeding 40% but not exceeding 62% on the dry anhydrous product |
| **3104 20 90** | 0.0% |  | - - With a potassium content evaluated as K2O, by weight, exceeding 62% on the dry anhydrous product |
| **3104 30** | 0.0% |  | **- Potassium sulphate** |
| **3104 90** | 0.0% |  | **- Other** |
| **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** | 6.5% |  | **- Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg** |
| **3105 20** |  |  | **- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium** |
| **3105 20 10** | 6.5% |  | - - With a nitrogen content exceeding 10% by weight on the dry anhydrous product |
| **3105 20 90** | 0.0% |  | - - Other |
| **3105 30** | 0.0% |  | **- Diammonium hydrogenorthophosphate (diammonium phosphate)** |
| **3105 40** | 0.0% |  | **- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)** |
|  |  |  | **- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus** |
| **3105 51** | 6.5% |  | - - Containing nitrates and phosphates |
| **3105 59** | 6.5% |  | - - Other |
| **3105 60** | 0.0% |  | **- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium** |
| **3105 90** |  |  | **- Other** |
| **3105 90 20** | 5.4% |  | - - With a nitrogen content exceeding 10% by weight on the dry anhydrous product |
| **3105 90 80** | 0.0% |  | - - Other |