

**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
- 3105.20 - Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium
- 3105.30 - Diammonium hydrogenorthophosphate (diammonium phosphate)
- 3105.40 - 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 - - Containing nitrates and phosphates
- 3105.59 - - Other
- 3105.60 - Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium
- 3105.90 - Other

This heading covers :

- (A) **Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, whether or not for use as fertilisers.**

It should be noted that the heading **does not include** other chemically defined compounds not specified in headings 31.02 to 31.04 even if they could be used as fertilisers (e.g., potassium nitrate (**heading 28.34**), potassium phosphate (**heading 28.35**)).

- (B) **Composite and complex fertilisers (other than separate chemically defined compounds), i.e., mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium. They are obtained by :**

- (1) **Mixing** together two or more fertilising products (even if those products, taken alone, are not classified in headings 31.02 to 31.04). Such mixtures include :
  - (a) Calcined natural phosphates and potassium chloride.
  - (b) Superphosphates and potassium sulphate.

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- (c) Calcium cyanamide and basic slag.
  - (d) Ammonium sulphate, superphosphates and potassium phosphate.
  - (e) Ammonium nitrate, superphosphates and potassium sulphate or chloride.
- (2) **Chemical processes**, e.g., fertilisers obtained by treating natural calcium phosphates with nitric acid, removing the resulting calcium nitrate by cooling and centrifugation and, after separation, neutralising the solution with ammonia, adding potassium salts and finally evaporating to dryness. (This fertiliser is sometimes improperly referred to as potassium nitrophosphate, but is not in fact a separate chemically defined compound.)

(3) **Both mixing and chemical processes.**

It should be noted that headings 31.02, 31.03 and 31.04 include fertilisers containing as **impurities** very small quantities of a fertilising element other than that specified in the respective heading (nitrogen, phosphorus or potassium); such goods should **not** therefore be regarded as composite or complex fertilisers classifiable in this heading.

(C) **All other fertilisers (other than separate chemically defined compounds)**, for example :

- (1) Mixtures of fertilising substances (i.e., those containing nitrogen, phosphorus or potassium) with non-fertilising substances, e.g., sulphur. Many of those containing nitrogen or phosphorus are classified in **heading 31.02 or 31.03** (see the Explanatory Notes to those headings) but the others are classified in this heading.
- (2) Natural potassic sodium nitrate fertiliser, a natural mixture of sodium nitrate and potassium nitrate.
- (3) Mixtures of animal or vegetable fertilisers with chemical or mineral fertilisers.

The heading **excludes** :

- (a) Separate chemically defined compounds not specified in Notes 2 to 5 to this Chapter but which might be used as fertilisers, e.g., ammonium chloride which falls in **heading 28.27**.
- (b) Spent oxide (**heading 38.25**).

**The heading also covers the goods of this Chapter if put up in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.**

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