

31.04

31.04 - Mineral or chemical fertilisers, potassic.

3104.20 - Potassium chloride

3104.30 - Potassium sulphate

3104.90 - Other

This heading **applies only** to the following goods, provided 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 :

- (1) **Potassium chloride, whether or not pure, but not including** cultured crystals (other than optical elements) weighing not less than 2.5 g each, of **heading 38.24**, nor optical elements of potassium chloride (**heading 90.01**).
- (2) **Potassium sulphate, whether or not pure.**
- (3) **Crude natural potassium salts** (carnallite, kainite, sylvite, etc.).
- (4) **Magnesium potassium sulphate, whether or not pure.**

It should be noted that the mineral or chemical products described in the limitative list above are classified in this heading **even when they are clearly not to be used as fertilisers.**

On the other hand, the heading **does not include** potassic products, whether chemically defined (such as potassium carbonate of **heading 28.36**) or not, which are not described above, even if used as fertilisers.

(B) **Fertilisers consisting of any of the goods referred to in paragraph (A) above mixed together** (e.g., a fertiliser consisting of a mixture of potassium chloride and potassium sulphate).

It should be noted that, contrary to the case of paragraph (A) above, mixtures falling in paragraph (B) are classified in the heading **only if of a kind used as fertilisers.**