

31.01 - 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.

This heading covers :

- (a) Animal or vegetable fertilisers, whether or not mixed together or chemically treated;
- (b) Animal or vegetable products converted into fertilisers by mixing together or chemical treatment (**other than** bone superphosphates of **heading 31.03**).

However, these products fall in **heading 31.05** when put up in the forms or packages described in that heading.

The heading includes, *inter alia* :

- (1) Guano, which is an accumulation of the excreta and remains of sea birds, found in large quantities on certain islands and coasts. It is both nitrogenous and phosphatic, and is usually a yellowish powder with a strong ammoniacal odour.
- (2) Excreta, dung, soiled fleece waste and manure, unsuitable for use other than as fertilisers.
- (3) Rotted vegetable products, unsuitable for use other than as fertilisers.
- (4) Disintegrated guano.
- (5) Products resulting from the treatment of leather with sulphuric acid.
- (6) Compost consisting of rotted waste vegetable and other matter where decay has been accelerated or controlled by treatment with lime, etc.
- (7) Wool scouring residues.
- (8) Mixtures of dried blood and bone meal.
- (9) Stabilised sewage sludge from urban effluent treatment plants. Stabilised sewage sludge is obtained by screening the sewage effluent to remove large objects and settling out grit and heavy non-biological constituents; the remaining sludge is then allowed to air dry or is filtered. The stabilised sludge so obtained contains a high proportion of organic matter and also contains some fertilising elements (e.g., phosphorus and nitrogen). However, such sludge containing other materials (e.g., heavy metals) at a high concentration, which make the stabilised sludge unfit for use as fertilisers, is **excluded (heading 38.25)**.

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The heading also **excludes** :

- (a) Animal blood, whether liquid or dried (**heading 05.11**).
- (b) Powdered bone, horn or hoof, or fish waste (**Chapter 5**).
- (c) Flours, meals and pellets of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (**heading 23.01**), and other products covered by **Chapter 23** (oil cakes, brewing or distilling dregs, etc.).
- (d) Ash from bone, wood, peat or coal (**heading 26.21**).
- (e) Mixtures of the natural fertilisers of this heading with chemical fertilising substances (**heading 31.05**).
- (f) Mixtures of stabilised sewage sludge with potassium or ammonium nitrate (**heading 31.05**).
- (g) Parings and other waste of leather; leather dust, powder and flour (**heading 41.15**).