

31.02 - Mineral or chemical fertilisers, nitrogenous.

3102.10 - Urea, whether or not in aqueous solution

- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :

3102.21 - - Ammonium sulphate

3102.29 - - Other

3102.30 - Ammonium nitrate, whether or not in aqueous solution

3102.40 - Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances

3102.50 - Sodium nitrate

3102.60 - Double salts and mixtures of calcium nitrate and ammonium nitrate

3102.80 - Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution

3102.90 - Other, including mixtures not specified in the foregoing subheadings

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) **Sodium nitrate, whether or not pure.**
- (2) **Ammonium nitrate, whether or not pure.**
- (3) **Double salts (whether or not pure) of ammonium sulphate and ammonium nitrate.**
- (4) **Ammonium sulphate, whether or not pure.**
- (5) **Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate.** Some mixtures of calcium nitrate and ammonium nitrate may be sold as "calcium nitrate fertiliser".
- (6) **Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate.** This product is obtained by treating dolomite with nitric acid.
- (7) **Calcium cyanamide, whether or not pure or treated with oil.**
- (8) **Urea (diamide of carbonic acid), whether or not pure.** Used mainly as fertiliser but also as animal food, in the manufacture of urea-formaldehyde resins, in organic synthesis, etc.

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.**

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On the other hand, the heading **does not include** nitrogenous products, whether chemically defined (such as ammonium chloride, **heading 28.27**) 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 ammonium sulphate and ammonium nitrate).
- (C) **Fertilisers consisting of ammonium chloride or of any of the goods referred to in paragraph (A) or (B) above mixed** with chalk, gypsum or other inorganic non-fertilising substances (e.g., fertilisers obtained by adding to ammonium nitrate, **by mixing or by support on**, the above-mentioned inorganic non-fertilising substances).
- (D) **Liquid fertilisers** consisting of ammonium nitrate (whether or not pure), or of urea (whether or not pure), or of mixtures of those products, in an aqueous or ammoniacal solution.

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