

Section VI – Chapter 31

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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Chapter 31

Fertilisers

Notes.

1. This Chapter does not cover:
 - (a) Animal blood of heading 05.11;
 - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(a), 3(a), 4(a) or 5 below); or
 - (c) Cultured potassium chloride crystals (other than optical elements weighing not less than 2.5 g each, of heading 38.24); optical elements of potassium chloride (heading 90.01).
2. Heading 31.02 applies only to the following goods, provided that 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:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
 - (b) Fertilisers consisting of any of the goods described in (A) above mixed together;
 - (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances;
 - (d) Liquid fertilisers consisting of the goods of sub-paragraph (A)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading 31.03 applies only to the following goods, provided that 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:
 - (i) Basic slag;
 - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogen orthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous products.
 - (b) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.
 - (c) Fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
4. Heading 31.04 applies only to the following goods, provided that 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:
 - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;
 - (iii) Potassium sulphate, whether or not pure;
 - (iv) Magnesium potassium sulphate, whether or not pure.
 - (b) Fertilisers consisting of any of the goods described in (A) above mixed together.
5. Ammonium dihydrogen orthophosphate (mono-ammonium phosphate) and diammonium hydrogen orthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
6. For the purposes of heading 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

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Note on Effective Duty											
<i>For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 106-114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].</i>											
3101	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										<i>Exemption: ACD on Fertilizers and all inputs/ raw materials for use in the manufacture of Fertilizers is - Nil by Ntfn 20/06-Cus. dated 01.03.2006; See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 110, 554; CVD: Nil by Ntfn 4/2006-CE dated 01.03.2006.</i>
3101 00	- 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:										
3101 00 10	--- Guano	kg.	10.00	7.50	---	0	0	0.23	7.725	Free	
	--- Other:										
3101 00 91	---- Animal drug	kg.	10.00	7.50	---	0	0	0.23	7.725	Restricted	
3101 00 92	---- Animal excreta	kg.	10.00	7.50	---	0	0	0.23	7.725	Restricted	
3101 00 99	---- Other	kg.	10.00	7.50	---	0	0	0.23	7.725	Free	
3102	Mineral or chemical fertilisers, nitrogenous										<i>Exemption: ACD on Fertilizers and all inputs/ raw materials for use in the manufacture of Fertilizers is - Nil by Ntfn 20/06-Cus. dated 01.03.2006; CVD: Nil by Ntfn 4/2006-CE dated 01.03.2006</i>
3102 10 00	- Urea, whether or not in aqueous solution Ammonium sulphate	kg.	10.00	7.50	---	0	0	0.23	7.725	State Trading Enterprises	<i>Imports allowed through STC, MMTC and Indian Potash Ltd. subject to para 2.11 of Foreign Trade Policy Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 111, 554</i>
	- Ammonium sulphate; Double salts and mixtures of ammonium sulphate and ammonium nitrate:										
3102 21 00	-- Ammonium sulphate	kg.	5.00	5.00	---	0	0	0.00	5.000	Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 Sl. No. 1</i>
3102 29	-- Other:										
3102 29 10	--- Ammonium sulphonitrate	kg.	10.00	7.50	---	0	0	0.23	7.725	Free	
3102 29 90	--- Other	kg.	10.00	7.50	---	0	0	0.23	7.725	Free	
3102 30 00	- Ammonium nitrate, whether or not in aqueous solution	kg.	10.00	7.50	---	0	0	0.23	7.725	Free	
3102 40 00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic nonfertilising substances	kg.	10.00	7.50	---	0	0	0.23	7.725	Free	
3102 50 00	- Sodium nitrate	kg.	Free	0.00	---	0	0	0.00	0.000	Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 Sl. No. 1</i>
3102 60 00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	kg.	10.00	7.50	---	0	0	0.23	7.725	Free	
3102 80 00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg.	10.00	7.50	---	0	0	0.23	7.725	Free	
3102 90	- Other, including mixtures not specified in the foregoing sub-headings:										
3102 90 10	--- Double salts and mixtures of calcium nitrate and magnesium nitrate	kg.	10.00	7.50	---	0	0	0.23	7.725	Free	
3102 90 90	--- Other	kg.	10.00	7.50	---	0	0	0.23	7.725	Free	

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3103	Mineral or chemical fertilisers, phosphatic										<i>Exemption: ACD on Fertilizers and all inputs/ raw materials for use in the manufacture of Fertilizers is - Nil by Ntfn 20/06-Cus. dated 01.03.2006; Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 554; CVD: Nil by Ntfn 4/2006-CE dated 01.03.2006</i>
3103 10 00	- Superphosphates	kg.	10.00	7.50	---	0	0	0.23	7.725	Free	
3103 90 00	- Other	kg.	10.00	7.50	---	0	0	0.23	7.725	Free	
3104	Mineral or chemical fertilisers, potassic										<i>Exemption: ACD on Fertilizers and all inputs/ raw materials for use in the manufacture of Fertilizers is - Nil by Ntfn 20/06-Cus. dated 01.03.2006; Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 554; CVD: Nil by Ntfn 4/2006-CE dated 01.03.2006</i>
3104 20 00	- Potassium chloride	kg.	10.00	10.00	---	0	0	0.30	10.300	Free	
3104 30 00	- Potassium sulphate	kg.	5.00	5.00	---	0	0	0.00	5.000	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 112; Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 Sl. No. 1</i>
3104 90 00	- Other	kg.	10.00	7.50	---	0	0	0.23	7.725	Free	
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.										<i>Exemption: ACD on Fertilizers and all inputs/ raw materials for use in the manufacture of Fertilizers is - Nil by Ntfn 20/06-Cus. dated 01.03.2006; Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 554; CVD: Nil by Ntfn 4/2006-CE dated 01.03.2006</i>
3105 10 00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	kg.	10.00	7.50	---	0	0	0.23	7.725	Free	
3105 20 00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg.	5.00	5.00	---	0	0	0.00	5.000	Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 Sl. No. 1</i>
3105 30 00	- Diammonium hydrogen ortho phosphate (Diammonium phosphate)	kg.	5.00	5.00	---	0	0	0.00	5.000	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 113; Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 Sl. No. 1</i>
3105 40 00	- Ammonium di-hydrogen ortho phosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen ortho phosphate (Diammonium phosphate)	kg.	5.00	5.00	---	0	0	0.00	5.000	Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 Sl. No. 1</i>
3105 51 00	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: -- Containing nitrates and phosphates	kg.	5.00	5.00	---	0	0	0.00	5.000	Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 Sl. No. 1</i>
3105 59 00	-- Other	kg.	5.00	5.00	---	0	0	0.00	5.000	Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 Sl. No. 1</i>
3105 60 00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg.	5.00	5.00	---	0	0	0.00	5.000	Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 Sl. No. 1</i>

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3105 90	- Other										<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 Sl. No. 1</i>
3105 90 10	--- Mineral or chemical fertilisers con- taining the two fertilising elements namely nitrogen and potassium	kg.	5.00	5.00	---	0	0	0.00	5.000	Free	
3105 90 90	--- Other	kg.	5.00	5.00	---	0	0	0.00	5.000	Free	

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.