NOTES:

1. This Chapter does not cover:
   (a) animal blood of heading 0511;
   (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 3824; optical elements of potassium chloride (heading 9001).

2. Heading 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
   (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 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 3105:
   (a) goods which answer to one or other of the descriptions given below:
      (i) basic slag;
      (ii) natural phosphates of heading 2510, 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 per cent. by weight of fluorine calculated on the dry anhydrous product;
   (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 3104 applies only to the following goods, provided that they are not put up in the forms or
packages described in heading 3105:

(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 (monoammonium phosphate) and diammonium hydrogen orthophosphate (diammonium phosphate) whether or not pure, and intermixtures thereof, are to be classified in heading 3105.

6. For the purposes of heading 3105, 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.

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>Description of goods</th>
<th>Unit</th>
<th>Rate of duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>Standard</td>
</tr>
<tr>
<td>3101 00</td>
<td>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</td>
<td>kg.</td>
<td>10%</td>
</tr>
<tr>
<td>3101 00 10</td>
<td>Guano</td>
<td>kg.</td>
<td>10%</td>
</tr>
<tr>
<td>3101 00 91</td>
<td>Animal dung</td>
<td>kg.</td>
<td>10%</td>
</tr>
<tr>
<td>3101 00 92</td>
<td>Animal excreta</td>
<td>kg.</td>
<td>10%</td>
</tr>
<tr>
<td>3101 00 99</td>
<td>Other</td>
<td>kg.</td>
<td>10%</td>
</tr>
<tr>
<td>3102 10 00</td>
<td>Urea, whether or not in aqueous solution</td>
<td>kg.</td>
<td>10%</td>
</tr>
<tr>
<td>3102 21 00</td>
<td>Ammonium sulphate</td>
<td>kg.</td>
<td>5%</td>
</tr>
<tr>
<td>3102 29</td>
<td>Other</td>
<td>kg.</td>
<td>10%</td>
</tr>
<tr>
<td>3102 29 10</td>
<td>Ammonium sulphonitrate</td>
<td>kg.</td>
<td>10%</td>
</tr>
<tr>
<td>3102 30 00</td>
<td>Ammonium nitrate, whether or not in aqueous solution</td>
<td>kg.</td>
<td>10%</td>
</tr>
<tr>
<td>3102 40 00</td>
<td>Mixtures of ammonium nitrate with calcium</td>
<td>kg.</td>
<td>10%</td>
</tr>
</tbody>
</table>
SECTION-VI

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>3102 50 00</td>
<td>Sodium nitrate</td>
<td>kg.</td>
<td>Free</td>
<td>-</td>
</tr>
<tr>
<td>3102 60 00</td>
<td>Double salts and mixtures of calcium nitrate and ammonium nitrate</td>
<td>kg.</td>
<td>10%</td>
<td>-</td>
</tr>
<tr>
<td>3102 80 00</td>
<td>Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution</td>
<td>kg.</td>
<td>10%</td>
<td>-</td>
</tr>
</tbody>
</table>

3102 90 | Other, including mixtures not specified in the foregoing sub-headings:

3102 90 10 | Double salts or mixtures of calcium nitrate and magnesium nitrate | kg. | 10% | - |

3102 90 90 | Other | kg. | 10% | - |

3103 | MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC

3103 11 00 | Superphosphates:

3103 19 00 | Containing by weight 35 % or more of diphosphorus pentaoxide \( (P_2O_5) \) | kg. | 10% | - |

3103 19 00 | Other | kg. | 10% | - |

3104 | MINERAL OR CHEMICAL FERTILISERS, POTASSIC

3104 20 00 | Potassium chloride | kg. | 10% | - |

3104 30 00 | Potassium sulphate | kg. | 5% | - |

3104 90 00 | Other | kg. | 10% | - |

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

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% | - |

3105 20 00 | Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium | kg. | 5% | - |

3105 30 00 | Diammonium hydrogen ortho phosphate (diammonium phosphate) | kg. | 5% | - |

3105 40 00 | Ammonium dihydrogen ortho phosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen orthophosphate (diammonium phosphate) | kg. | 5% | - |
### Exempts Urea, when imported into India under the Urea Off-take Agreement.

**[Notifn. No. 4/2015-Customs, dt. 16.2.2015.]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts Urea, falling under tariff item 3102 10 00 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) when imported into India under the Urea Off-take Agreement (hereinafter referred to as UOTA) dated 29th May, 2002, as amended from time to time, between the Government of India and Oman-India Fertilizer Company S.A.O.C., from so much of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, and from the so much of the additional duty leviable thereon under sub-section (1) of section 3 of the Customs Tariff Act, as is in excess of the amount calculated on the declared value of Urea as agreed under the UOTA, subject to the condition that the importer shall produce, prior to clearance of the said goods, before the Assistant Commissioner of Customs or Deputy Commissioner of Customs having jurisdiction, as the case may be, a certificate from an officer not below the rank of Under Secretary to the Government of India in the Department of Fertilizer to the effect that such declared value is in terms of agreed price under UOTA.

### Exempts Urea, sold by Department of Fertilizers to fertilizer Marketing entities on high sea sale basis-IGST calculated on AV and above the Pool-in-Price.

**[Notifn. No. 55/2018-Customs, dt. 26.7.2018.]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of Customs Tariff Act, 1975, (51 of 1975), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the Integrated Goods and Services Tax, leviable under sub-section (7) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), as in excess of the amount calculated over and above the value at which Ministry of Chemical and Fertilizers/Department of Fertilizers sells urea, falling under tariff item 3102 10 00 of the First Schedule of the Customs Tariff Act, 1975 (51 of 1975), to Fertilizer Marketing Entities (FMEs) on high sea sale basis (commonly known as "Pool Issue Price").

2. This notification shall come into force on the 27th July, 2018.