

✚ **Brief description of goods**

Fertilizer, consisting mainly of double or triple superphosphate, magnesium hydroxide and phosphoric acid solution

Major component

Citric acid-soluble phosphoric acid	35%
Water-soluble phosphoric acid	17%
Citric acid-soluble magnesium	5%

Application

Fertilizer (for rice cropping and upland farming)

✚ **Classification**

3103.90-000

✚ **Reason for classification**

The fertilizer is manufactured by mixing double or triple superphosphate and other inorganic non-fertilizing substances. It is classified as stated above as a fertilizer mainly consisting of phosphoric acid according to the provisions of Note 3 (c) to Chapter 31, heading 31.03 and paragraph (C) of the Explanatory Note to heading 31.03.



**Note:**

The nature of the goods to be the basis for customs duty assessment depends on the conditions at the time of the import declaration of the goods with some specific exceptions (Article 4 of the Customs Law).

This classification example describes general replies based on the certain condition and do not necessarily represent all cases. Therefore, the classification decision on your actual importation may be different from that described here according to its condition.

If you wish to have a reply about the tariff classification and duty rate of specific goods that will be respected at the examination of import declaration, please ask Customs for Advance Ruling in writing.