

**✚ Brief description of goods**

Magnesium sulfate fertilizer, in the form of white granular, manufactured by the reaction of magnesium ores and sulfuric acid. It contains 25% water soluble magnesium as a guaranteed amount of the component.

**✚ Classification**

3824.90-999

**✚ Reason for classification**

Although it is a magnesium sulfate fertilizer whose main component is magnesium sulfate, it is not classified as the fertilizers in Chapter 31 since it does not contain nitrogen, phosphorus, and potassium as the components of fertilizer. Moreover it is not refined as magnesium sulfate in Chapter 28. Therefore, it is classified as stated above as a preparation of the chemical industry without other corresponding headings.

**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.