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ORGANISATION MONDIALE DES DOUANES

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HARMONIZED SYSTEM
COMMITTEE

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23rd Session

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POSSIBLE AMENDMENT OF THE EXPLANATORY NOTES
CONCERNING AMMONIUM NITRATE FERTILISERS

(Item IX.7 on Agenda)

Reference documents :

41.560 (HSC/20)
42.092 (HSC/21)
42.100 Annex IJ/4 (HSC/21 – Report)
42.413 (HSC/22)
42.750 Annexes F/3, H/19 and K/12 (HSC/22 – Report)
42.485 (HSC/22)

I. COMMENTS BY VENEZUELA

1. On 22 February 1999, the Secretariat received comments from the Venezuelan Customs Administration on the working document (Doc. 42.485) for the 22nd Session of the Harmonized System Committee prepared by the Secretariat. Extracts from the Venezuelan comments are set out below.
2. “The Secretariat considers that the total nitrogen content (in percent) on a dry-weight basis (without moisture) can be calculated by applying the relative dry-weight percentages to the relative molecular weights of the ingredients :

Ammonium nitrate (MW=80)	95.30 %
Calcium carbonate (MW=100)	01.05 %
Magnesium nitrate (MW=148)	02.31 %
Magnesium carbonate (MW=84)	<u>01.34 %</u>
	100.00 %

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$$\begin{aligned}
 \%N &= \%NH_4NO_3 \times \frac{MW(N_2)}{MW NH_4NO_3} + \%CaCO_3 \times \frac{MW(N_0)}{MW CaCO_3} + \%Mg(NO_3)_2 \times \frac{MW(N_2)}{MW Mg(NO_3)_2} \\
 &\quad + \%Mg CO_3 \times \frac{MW(N_0)}{MW MgCO_3} \\
 &= 95.30 \% \times \frac{28}{80} + 1.05 \% \times \frac{0}{100} + 2.31 \% \times \frac{28}{148} + 1.34 \% \times \frac{0}{84} \\
 &= 33.36 \% + 0 \% + 0.44 \% + 0 \% \\
 &= 33.80 \%
 \end{aligned}$$

3. Taking into consideration the above calculations, whose final result is in fact the addition of the nitrogen content of ammonium nitrate with that of magnesium nitrate, the total nitrogen content obtained is 33.80%, which implies that, on the basis of the proposed criterion (33.5% nitrogen content), the product can be classified in subheading 3102.30 and not in subheading 3102.40.
4. As far as we are concerned, when making the calculation in order to obtain the nitrogen percentage, we only take into account the nitrogen content of the ammonium nitrate, since it is the component which gives certain important characteristics (explosive or fertilizer) to the product, but we do not take account of the nitrogen content of the magnesium nitrate, because its addition to the product was solely for stabilizing purposes. The calculation is made in the following way :

$$\begin{aligned}
 \%N &= \%NH_4NO_3 \times \frac{MW(N_2)}{MW NH_4NO_3} \\
 \%N &= 95.30\% \times \frac{28g/mol}{80g/mol} \\
 \%N &= 33.36\%
 \end{aligned}$$

5. When the calculation of the nitrogen content is made solely for ammonium nitrate, it can be seen that the percentage of nitrogen is less (33.36%) than the percentage obtained according to the previous method (33.80%); this implies that, if we also take into account the proposed criterion (33.5%), the classification might be different : subheading 3102.40 and not subheading 3102.30.
6. As can be seen, according to the figures obtained the nitrogen content of the magnesium nitrate has an effect upon the estimation of the total nitrogen content, since it gives the product a higher nitrogen content than if account is taken only of the nitrogen of the ammonium nitrate.

7. The Venezuelan Administration proposes that, at the next meeting of the Harmonized System Committee, the following questions be discussed : whether, for the calculation of the percentage of the total nitrogen content, other nitrogens present in the product (e.g., the nitrogen of the magnesium nitrate) should be taken into account or whether, on the contrary, only the nitrogen of the ammonium nitrate should be considered, since it is the component which allows the product to be regarded as "explosive grade" or as "fertilizer grade".

II. SECRETARIAT COMMENTS

8. The Secretariat would simply reiterate its concern, expressed in paragraph 22 of Doc. 42.485, that the distinction of ammonium nitrate of subheading 3102.30 from mixtures of subheading 3102.40 based on nitrogen content alone might be misleading, since nitrogen content determined by laboratory analysis includes not only the nitrogen originating from ammonium nitrate, but also from any other nitrogen-containing substances (e.g., magnesium nitrate) present in the product.

III. CONCLUSION

9. The Committee is invited to take the above comments by Venezuela and by the Secretariat into account when considering this Agenda item.
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