

2019\_01-004



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

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MEMORANDUM

TO : ALL DISTRICT AND SUBPORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
ALL FORMAL ENTRY DIVISION PERSONNEL  
ALL OTHERS CONCERNED

FROM : REY LEONARDO B. GUERRERO  
Commissioner, BOC.   Bureau of Customs  
REY LEONARDO B. GUERRERO  
Commissioner  
19-00013  
JAN 03 2019

SUBJECT : REFERENCE VALUES FOR SHIPMENTS UNDER  
CHAPTERS 12, 13, 25 AND 31.

DATE : December 19, 2018

1. Attached herewith are the updated Reference Values of the HS Code **1201, 1202, 1203, 1206, 1207, 1209, 1210, 1212, 1214, 1301, 1302, 2501, 2504, 2505, 2507, 2508, 2510, 2511, 2512, 2513, 2517, 2518, 2519, 2520, 2522, 2523, 2525, 2526, 2529, 2530, 3102, 3103, 3104 and 3105.**
2. Value Reference is a risk management tool only to establish doubt or to alert customs to do a value verification check. Such value information cannot be used as a substitute value for customs valuation. **(pursuant to CAO 4 -2004)**

All import entries under the tariff headings provided in the attached Value Reference, with declared values falling below the reference values shall be released only when the officials of **Formal Entry Division** have reviewed and **ascertained the truth and accuracy of the statements, particulars and other supporting documents justifying such declaration in determining the true Transaction Value (Sec. 421, 210 and 707 of the CMTA).** If there is valuation dispute, the importer may avail the remedy under Tentative Assessment **(Sec. 425, of the CMTA).**

The importer's right to appeal to the decision of the bureau shall be governed by the rules of Section 1106 of the same Act.

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3. The reference values indicated in the attached Value Reference shall be updated on a periodic basis.
4. All concerned officers are hereby directed to carry out necessary action on matters involving undervaluation, benchmarking and specific description of goods.
5. Non - compliance by any Customs Official with any of the provisions of this Memorandum will be considered Simple Neglect of Duty pursuant to CMO 25-2010, Title IV, Section 2.
6. This Memorandum shall take effect immediately and shall last until updated or revoked.

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Dated: 13 December 2018

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
<b>1201</b>	<b>Soya beans, whether or not broken.</b>		
	<b>- Seed</b>		
1201.1000	Black Soya Beans	CN	\$0.50/kg
	Non Gmo High Proteins Soybeans	US	\$0.62/kg
	Soybeans	CA	\$0.63/kg
		US	\$0.71/kg
	White Hilum Soybeans	CA	\$0.47/kg
	Yellow Soybeans	CA	\$0.63/kg
US		\$0.43/kg	
1201.9000	<b>- Other</b>		
	Us Soybean Meal	US	\$0.43/kg
<b>1202</b>	<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>		
	<b>- - Shelled, whether or not broken</b>		
1202.4200	Blanched Groundnut Kernel	CN	\$0.50/kg
	Groundnut Kernels	CN	\$0.29/kg
		IN	\$0.21/kg
		MZ	\$0.21/kg
		SD	\$0.22/kg
<b>1203</b>	<b>Copra</b>		
1203.0000	<b>Copra</b>		
	Dried Copra	PG	\$0.51/kg
<b>1206</b>	<b>Sunflower seeds, whether or not broken</b>		
	<b>Sunflower seeds, whether or not broken</b>		
1206.0000	Black Sunflower Seeds	IN	\$0.61/kg
	Sunflower Seeds	AR	\$0.41/kg
		CN	\$1.10/kg
		IN	\$0.56/kg
		TH	\$0.62/kg
		UA	\$0.53/kg
<b>1207</b>	<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>		
	<b>- - Edible</b>		
1207.4010	Hulled Sesame Seeds	IN	\$0.99/kg
	Indian Hulled Sesame Seeds	IN	\$1.14/kg
	Sesame Seeds	IN	\$1.14/kg
1207.6000	<b>- Safflower (Carthamustinctorius) seeds</b>		
	Safflower Seeds	EE	\$0.49/kg
		IN	\$0.58/kg

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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
<b>1209</b>	<b>Seeds, fruit and spores, of a kind used for sowing.</b>		
1209.9990	<b>- - - Other</b>		
	Celery Seeds	US	\$1.32/kg
<b>1210</b>	<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>		
1210.2000	<b>- Hop cones, ground, powdered or in the form of pellets; lupulin</b>		
	Hop Pellets	DE	\$5.53/kg
		US	\$10.65/kg
<b>1212</b>	<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.</b>		
1212.2112	<b>- - - - Eucheumacottonii</b>		
	Dried Seaweed Eucheuma Cottonii (Raw Seaweed)	ID	\$1.87/kg
1212.2119	<b>- - - - Other</b>		
	Bibigo (Seaweeds)	KR	\$0.63/kg
	Cj Beksul Laver	KR	\$0.41/kg
	Dongwon Laver	KR	\$0.49/kg
	Dried Cut Wakame	JP	\$20.00/kg
	Ottogi Laver	KR	\$0.44/kg
	Roasted Laver (Seaweed)	KR	\$0.24/kg
	Sambuja Laver	KR	\$0.44/kg
	Seasoned Laver (Seaweeds)	KR	\$0.64/kg
	Seaweed Flakes Lee Kim Ke	HK	\$0.91/kg
	Sempio Laver	KR	\$0.43/kg
	Taekyung Laver	KR	\$0.47/kg
	Taekyung Seasoned Laver	KR	\$0.44/kg
	Winter Harvest Seaweed	KR	\$3.94/kg
	1212.2190	<b>- - - Other 1</b>	
Aquamin		IE	\$8.07/kg
1212.9990	<b>- - - Other</b>		
	Squash Seeds	CN	\$2.18/kg
<b>1214</b>	<b>Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.</b>		
1214.1000	<b>- Lucerne (alfalfa) meal and pellets</b>		
	Lucerne Chaff	AU	\$0.62/kg

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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
1214.9000	<b>- Other</b>		
	Lupins	AU	\$0.32/kg
	Lupins (Dried)	AU	\$0.31/kg
	Speckled Lupins	AU	\$0.50/kg
	Vetch Seeds	AU	\$0.39/kg
	Vitakraft Hay	DE	\$1.60/kg
<b>1301</b>	<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).</b>		
1301.2000	<b>- Gum Arabic</b>		
	Fiber Gum	FR	\$2.28/kg
	Hangzhou Arabic Gum	CN	\$0.58/kg
1301.9090	<b>- - Other</b>		
	Gum Dammar Acx	ID	\$1.14/kg
<b>1302</b>	<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>		
1302.1300	<b>- - Of hops</b>		
	Hop Extracts	US	\$21.56/kg
1302.1940	<b>- - - Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone</b>		
1302.1990	<b>- - - Other</b>		
	Aloe Vera Gel Dec 10x	US	\$7.39/kg
	Cocos (Coconut Milk) Herbasol Extract Pg	CH	\$15.71/kg
	Eucalyptus	US	\$29.43/kg
	Eucalyptus Extract	US	\$29.43/kg
	Extrapone Aloe Vera	SG	\$5.19/kg
	Ginger Powder Extract 10000064	ID	\$34.00/kg
	Grapeseed Extract	CN	\$24.00/kg
	Organic Herb Korean Ginseng Extract	CN	\$19.56/kg
1302.2000	<b>- Pectic substances, pectinates and pectates</b>		
	Purectin 3107 C	BE	\$18.86/kg
	Unipectine Og 505 S	FR	\$14.11/kg
1302.3100	<b>- - Agar-agar</b>		
	Puravisc X	BE	\$7.69/kg
	Puragar 50	BE	\$36.51/kg

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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
1302.3200	<b>- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds</b>		
	Indian Guar Gum Powder	IN	\$2.00/kg
1302.3911	<b>- - - - Powder, semi-refined</b>		
	Beillian Carrageenan Regular Mesh	CN	\$11.30/kg
	Carrageenan	US	\$20.98/kg
	Carrageenan Powder	CN	\$1.38/kg
	Seakem Gp 359 (Carrageenan)	TH	\$15.09/kg
1302.3912	<b>- - - - Powder, refined</b>		
	Refined Carrageenan	CN	\$11.98/kg
		KR	\$9.38/kg
		NT	\$17.80/kg
Refined Carrageenan (200 Mesh)	CN	\$3.00/kg	
1302.3919	<b>- - - - Other</b>		
	Lactarin Mv 306	US	\$21.31/kg
1302.3990	<b>- - - Other</b>		
	Agumix-01 Tara Gum	HK	\$6.00/kg
	Grindsted Ff 5128	DK	\$14.68/kg
	Konjac Gum	CN	\$1.35/kg
<b>2501</b>	<b>Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.</b>		
2501.0010	<b>- Table salt</b>		
	Masterchef Kio3 Salt	CN	\$0.05/kg
2501.0050	<b>- Sea water</b>		
	Marine Salt	AU	\$0.04/kg
	Sea Dragon Non-Iodized Salt	CN	\$0.05/kg
	Sea Salt	EG	\$0.06/kg
2501.0099	<b>- - Other</b>		
	Sodium Chloride For Emprove Essential	DE	\$5.20/kg
	Pure Vacuum Dried Iodized Salt	TH	\$0.14/kg
	Pure Dried Vacuum Iodized Salt	CN	\$0.10/kg
<b>2504</b>	<b>Natural graphite.</b>		
2504.1000	<b>- In powder or in flakes</b>		
	Graphite Powder	CN	\$0.40/kg
2504.9000	<b>- Other</b>		
	Amorphous Graphite	CN	\$0.13/kg

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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value	
<b>2505</b>	<b>Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.</b>			
	<b>- Silica sands and quartz sands</b>			
2505.1000	Dam Mon Processed Silica Sand	VN	\$0.02/kg	
	Foundry Sand	TW	\$0.08/kg	
	Imsil 1240 (Microcrystalline Silica)	US	\$0.49/kg	
	Kemerton Silica Sand	AU	\$0.04/kg	
	Quartz Powder	CN	\$0.31/kg	
	Quartz Sand	CN	\$0.09/kg	
	Silica Powder	TW	\$0.30/kg	
	Silica Quartz Grit	IN	\$0.04/kg	
	Silica Sand		AU	\$0.03/kg
			CN	\$0.21/kg
			IN	\$0.04/kg
			JP	\$0.13/kg
		TW	\$0.11/kg	
		US	\$1.50/kg	
<b>2507</b>	<b>Kaolin and other kaolinic clays, whether or not calcined.</b>			
	<b>Kaolin and other kaolinic clays, whether or not calcined.</b>			
2507.0000	Calcined Kaolin Clay	CN	\$0.23/kg	
	Crown Clay (Kaolin Clay)	US	\$0.20/kg	
	Kaolin Clay	AU	\$1.31/kg	
		CN	\$0.15/kg	
	Kaolin Clay Polestar	US	\$0.40/kg	
	Mrd Prime Kaolin	TH	\$0.20/kg	
	Polygloss R 90d Kaolin Clay	US	\$0.52/kg	
	Refined Kaolin	MY	\$0.23/kg	
	Satintone 5hb Kaolin Clay	US	\$0.44/kg	
<b>2508</b>	<b>Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</b>			
	<b>- Bentonite</b>			
2508.1000	Amc Aus-Gel I(Bentonite)	IN	\$0.19/kg	
	Aus-Gel (Bentonite) High Yield	IN	\$0.19/kg	
	Bentonite Cat Litter	CN	\$0.15/kg	
	Bentonite Powder	IN	\$0.11/kg	
	Pilogel Bentonite Powder	IN	\$0.10/kg	
	Processed Bentonite Powder	IN	\$0.18/kg	
	Versogel Bentonite Powder	IN	\$0.10/kg	

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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
2508.4090	<b>-- Other</b>		
	Ball Clay (Gf/Stick-3)	CN	\$0.12/kg
	Bleaching Clay	CN	\$0.40/kg
	Raw Ball Clay-B	CN	\$0.07/kg
	Raw China Clay (H4)	CN	\$0.06/kg
	Raw China Clay (No.2)	TW	\$0.08/kg
	Refractory Clay	CN	\$0.43/kg
	Water-Washed Ball Clay (Yb65)	CN	\$0.11/kg
	Whiteplas N5 Ball Clay	TH	\$0.19/kg
<b>2510</b>	<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</b>		
2510.2090	<b>-- Other</b>		
	Phosphate Rock	MA	\$0.50/kg
<b>2511</b>	<b>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.</b>		
2511.1000	<b>- Natural barium sulphate (barytes)</b>		
	Barytes Powder	CN	\$0.04/kg
	Natural Barium Sulphate	CN	\$0.19/kg
<b>2512</b>	<b>Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.</b>		
2512.0000	<b>Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.</b>		
	Dicalite Filter Aid (Swimming Pool Grade)	US	\$0.41/kg
<b>2513</b>	<b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</b>		
2513.2000	<b>- Emery, natural corundum, natural garnet and other natural abrasives</b>		
	Abrasive Grits	IN	\$0.29/kg
	GMA Garnet 80 Mesh	AU	\$0.15/kg
<b>2517</b>	<b>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.</b>		
2517.4900	<b>-- Other</b>		
	Calcium Carbonate Powder Grade Cmt-03	VN	\$0.06/kg



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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
<b>2518</b>	<b>Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.</b>		
2518.1000	<b>- Dolomite, not calcined or sintered</b>		
	Microdol 1-Kn	CH	\$0.25/kg
	Ultrafine Dolomite Powder	IN	\$0.16/kg
<b>2519</b>	<b>Natural magnesium carbonate (magnesite); fused magnesia; deadburned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.</b>		
2519.1000	<b>- Natural magnesium carbonate (magnesite)</b>		
	Magnesite Powder 400	CN	\$0.05/kg
2519.9010	<b>- - Fused magnesia; dead-burned (sintered) magnesia</b>		
	Slag Conditioner	CN	\$0.15/kg
<b>2520</b>	<b>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.</b>		
2520.1000	<b>- Gypsum; anhydrite</b>		
	Natural Gypsum	KR	\$0.01/kg
	Neutralized Phosphogypsum	TH	\$0.03/kg
2520.2010	<b>- - Of a kind suitable for use in dentistry</b>		
	Dental Plaster Stone Honey (Armstrong Honey)	TH	\$0.13/kg
2520.2090	<b>- - Other</b>		
	B.K.P.G. Gypsum Powder	TH	\$0.10/kg
	Gypsum Plaster	TH	\$0.29/kg
	Gypsum Plaster (Gyproc Jointing )	TH	\$0.33/kg
	Gypsum Plaster (Supraduro Mc65 25kgs)	TH	\$0.18/kg
	Gypsum Plaster Bk-75w	TH	\$0.12/kg
	Gypsum Plaster(Pottery Green Casting Plaster	TH	\$0.15/kg
	Gypsum Powder	CN	\$0.25/kg
	Gypsum Powder(Soilpro Soil Conditioner)	TH	\$3.46/kg
	Plaster Of Paris	TH	\$0.18/kg
	Plaster Of Paris Premium Jointing Compound	TH	\$0.18/kg
	Usg Ultracal	TW	\$1.26/kg

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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
2522	<b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.</b>		
2522.1000	<b>- Quicklime</b>		
	Quicklime	ID	\$0.08/kg
		MY	\$0.09/kg
		VN	\$0.09/kg
	Quicklime Powder	TH	\$0.13/kg
VN		\$0.16/kg	
2522.2000	<b>- Slaked lime</b>		
	Hydrated Lime	ID	\$0.10/kg
2523	<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.</b>		
2523.1090	<b>- - Other</b>		
	Clinker	ID	\$0.04/kg
		TH	\$0.03/kg
		VN	\$0.04/kg
	Portland Cement Clinker	JP	\$0.04/kg
		KR	\$0.04/kg
VN		\$0.04/kg	
2523.2100	<b>- - White cement, whether or not artificially coloured</b>		
	Aalborg White Brand White Portland Cement	MY	\$0.14/kg
	J.K. White Cement Conforming To Astm C-150 T	AE	\$0.13/kg
	White Cement	AE	\$0.13/kg
		CN	\$0.15/kg
		MY	\$0.13/kg
	White Cement (Jk Brand)	AE	\$0.13/kg
	White Cement (Sdh Brand)	CN	\$0.13/kg
	White Portland Cement	AE	\$0.10/kg
White Portland Cement Conforming To En 197-1	AE	\$0.11/kg	
2523.2910	<b>- - - Coloured cement</b>		
	Portland Type 1 Cement	TH	\$0.07/kg

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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
2523.2990	<b>- - - Other</b>		
	Kaito Portland Cement Type 1	VN	\$0.05/kg
	Ordinary Grey Portland Cement	PK	\$0.06/kg
	Ordinary Portland Cement	VN	\$0.06/kg
		TW	\$0.04/kg
	Portland Cement	VN	\$0.06/kg
	Portland Cement (Empress Brand)	VN	\$0.06/kg
	Portland Cement Astm C150 Type I (Federal Brand)	VN	\$0.05/kg
	Portland Cement Astm C150 Type I (Stallion Brand)	VN	\$0.05/kg
	Portland Cement Astm C150 Type I (Titan Brand)	VN	\$0.06/kg
	Portland Cement Astm C150 Type I (Tough Brand)	VN	\$0.05/kg
	Portland Cement Type 1 (Corona Brand)	VN	\$0.07/kg
	Portland Cement Type 1	VN	\$0.05/kg
	Royal Portland Cement Grey Color Type 1	VN	\$0.05/kg
2523.9000	<b>- Other hydraulic cements</b>		
	Blended Cement	VN	\$0.05/kg
	Blended Cement Type 1p	VN	\$0.05/kg
	Blended Hydraulic Cement	JP	\$0.01/kg
	Blended Hydraulic Cement (With Pozzolan Cover)	VN	\$0.05/kg
	Cement Type I (Jumbo Bag)	VN	\$0.05/kg
	Cement Type IP	VN	\$0.05/kg
<b>2525</b>	<b>Mica, including splittings; mica waste.</b>		
2525.2000	<b>- Mica powder</b>		
	Sericite Fse	JP	\$19.30/kg
	Sericite SI-012	US	\$10.19/kg
<b>2526</b>	<b>Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.</b>		
2526.2010	<b>- - Talc powder</b>		
	Haicheng Talc Powder Mc-600	CN	\$0.09/kg
	Haicheng Talc Powder Mc-800	CN	\$0.09/kg
	Haicheng Talc Powder Mc-900	CN	\$0.13/kg
	Talc Powder	CN	\$0.11/kg
IN		\$0.38/kg	

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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
<b>2529</b>	<b>Feldspar; leucite; nepheline and nepheline syenite; fluorspar</b>		
2529.1010	<b>- - Potash feldspar; soda feldspar</b>		
	Matrix N35f	MY	\$0.09/kg
2529.1090	<b>- - Other</b>		
	Feldspar Ex45	TH	\$0.12/kg
	Feldspar Nrb30	TH	\$0.07/kg
	Sodium Floated Feldspar	TR	\$0.26/kg
<b>2530</b>	<b>Mineral substances not elsewhere specified or included.</b>		
2530.9090	<b>- - Other</b>		
	Sillitin Z 86	DE	\$0.67/kg
<b>3102</b>	<b>Mineral or chemical fertilisers, nitrogenous.</b>		
3102.1000	<b>- Urea, whether or not in aqueous solution</b>		
	Ad Blue Urea Solution	BE	\$0.37/kg
		TW	\$0.35/kg
	Adblue 20L	JP	\$7.23/kg
	Diesel Exhaust Fluid (Incoblue Adblue)	SG	\$0.44/kg
	Granular Urea	AE	\$0.28/kg
		ID	\$0.27/kg
		MY	\$0.27/kg
		QA	\$0.27/kg
	Prilled Urea	CN	\$0.29/kg
		EG	\$0.30/kg
		ID	\$0.28/kg
		QA	\$0.28/kg
		UZ	\$0.34/kg
	Urea	CN	\$0.54/kg
		SG	\$14.93/kg
3102.2100	<b>- - Ammonium sulphate</b>		
	Ammonium Sulphate	CN	\$0.12/kg
		JP	\$0.11/kg
		TH	\$7.37/kg
Ammonium Sulphate (Caprolactam Grade)	CN	\$0.13/kg	
3102.3000	<b>- Ammonium nitrate, whether or not in aqueous solution</b>		
	Ammonium Nitrate Emulsion	MY	\$0.86/kg
	Ammonium Nitrate Industrial Grade Pure	CN	\$0.42/kg
	Ammonium Nitrate Porous Prilled	KR	\$0.39/kg
		FR	\$0.46/kg
Prilled Ammonium Nitrate	KR	\$0.34/kg	

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Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3102.6000	<b>- Double salts and mixtures of calcium nitrate and ammonium nitrate</b>		
	Calcium Ammonium Nitrate	CN	\$0.25/kg
	Calcium Ammonium Nitrate Fertilizer	CN	\$0.30/kg
	Yara Liva Tropicote Calcium Nitrate Field Grade	NO	\$0.41/kg
<b>3103</b>	<b>Mineral or chemical fertilisers, phosphatic.</b>		
3103.1190	<b>- - - Other</b>		
	Duofos Granular	ID	\$0.20/kg
3103.1990	<b>- - - Other</b>		
	Triple Super Phosphate (Tsp) 46%	CN	\$0.34/kg
<b>3104</b>	<b>Mineral or chemical fertilisers, potassic.</b>		
3104.2000	<b>- Potassium chloride</b>		
	Granular Muriate Of Potash	DE	\$0.30/kg
	Muriate Of Potash	IL	\$0.26/kg
		LA	\$0.30/kg
		VN	\$0.30/kg
		JO	\$0.30/kg
	Muriate Of Potash (Fertilizer)	IL	\$0.26/kg
	Muriate Of Potash Re Standard Grade	CN	\$2.80/kg
	Potassium Chloride	IL	\$0.37/kg
	Potassium Chloride Fru Grade With Ac	DE	\$2.04/kg
	Potassium Chloride Powder	CA	\$0.20/kg
Red Standard Grade Muriate Of Potash	UZ	\$0.29/kg	
Standard Muriate Of Potash			
3104.3000	<b>- Potassium sulphate</b>		
	Potassium Sulphate	AU	\$4.33/kg
3104.9000	<b>- Other</b>		
	Humus 56.9% Wsg	DE	\$3.39/kg
<b>3105</b>	<b>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.</b>		
3105.1020	<b>- - Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium</b>		
	Compound Fertilizer (14-14-14)	CN	\$0.32/kg
	Compound Fertilizer (16-20-0)	CN	\$0.34/kg

Dated: 13 December 2018

Tariff Heading	Commodity Description	Country of Origin	IAS Reference Value
3105.2000	<b>- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium</b>		
	Bayfolan	DE	\$2.37/kg
	Npk 14-14-14	CN	\$0.27/kg
		KR	\$0.30/kg
	Npk-14-14-15	CN	\$0.30/kg
	Yaramila Aktibo (Npk 21-6-12)	FI	\$0.36/kg
		SG	\$0.36/kg
	Yaramila Unik (Npk 16-16-16)	SG	\$0.43/kg
	Yaramila Unik 16 (Npk16-16-16)	BE	\$0.43/kg
Yaramila Winner (Npk 15-9-20)	SG	\$0.43/kg	
	BE	\$0.43/kg	
3105.3000	<b>- Diammonium hydrogenorthophosphate (diammonium phosphate)</b>		
	Diammonium Phosphate	TH	\$3.02/kg
	Diammonium Phosphate Fertilizer	CN	\$0.42/kg
3105.4000	<b>- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)</b>		
	Monoammonium Phosphate	CN	\$0.62/kg
3105.5900	<b>- - Other</b>		
	Np Compound Fertilizer 16-20-0	CN	\$0.25/kg
3105.9000	<b>- Other</b>		
	Calcium B Micronutrient	CN	\$1.20/kg
	Gypsum Fertilizer (Thunder Cal)	TH	\$0.08/kg
	Hydrostraw Mulch All In 1 Bfm	US	\$0.61/kg
	Ksil 200 Inorganic Fertilizer	GB	\$1.31/kg
	Paclobutrazol 25sc (Fertilizer)	CN	\$2.55/kg
	Ph Zintrac 700 210l	GB	\$3.90/kg
	Sulfomagnical Inorganic Fertilizer	GT	\$0.33/kg
	Sumifiru Real Strong Bio Fertilizer	MY	\$0.39/kg
Z-Fert Multi-Nutrient Fertilizer	MY	\$0.34/kg	