



**Australian
BORDER FORCE**

Australian Customs Notice No. 2023/05

Classification of Technical Grade Urea and Diesel Exhaust Fluid

New import statistical codes and new Australian Harmonized Export Commodity Classification (AHECC) codes for urea products commenced on 1 April 2022 and 1 May 2022, respectively.

Importers and exporters should ensure that the correct statistical code, for imports, and AHECC code, for exports, is reported on the import or export declaration for their product.

Technical Grade Urea

Technical grade urea (TGU) is an organic amide molecule containing 46% nitrogen in the form of amine groups that is specified as having no formaldehyde content and has a very low Biuret content. The presence of heavy metals or metallic compounds are tightly specified and it is typically produced in a prill form (Size 1.0 ~ 2.8mm >90%).

TGU requires specific handling and storage due to its ability to absorb moisture from the air. It is stored in a clean environment and when transported it is protected from weather effects, especially direct sunlight and rain. Bulk volumes are generally transported in Bulka bags within containers.

TGU is commonly used in environmental control applications (selective catalytic reduction, SCR) to control noxious emissions from diesel engines. TGU uses also include resins and adhesives, melamine, cyanuric acid, ADC foaming agents, animal feed, and as a cloud seeding agent.

The **tariff** subheading **3102.10.00** and statistical code **04** must be recorded on the import declaration for imports of **TGU**. The **AHECC** code **31021002** must be recorded on an export declaration when exporting TGU.

Diesel Exhaust Fluid (DEF)

Diesel Exhaust Fluid (DEF) is an aqueous urea solution made by mixing technical grade urea, in specific proportions, with deionized water. It is also known as AUS 32 (marketed as AdBlue) and AUS 40 (for marine applications).

The requirements for DEF, AUS 32, are set out in ISO Standards 22241:1-4 (formerly DIN 70700). The requirements for marine applications, AUS 40, are specified in ISO Standards 18611-1:2014.

As a urea solution, DEF is clear. It is stored and transported in special containers. Bulk volumes of DEF are stored and transported within stainless steel tanks, polyethylene containers (HDPE, XLPE), and fibreglass reinforced plastic (FRP).

DEF is a liquid used to reduce the concentration of nitrogen oxides (NOx) in the exhaust emissions from a diesel engine.

The **tariff** subheading **3102.10.00** and statistical code **05 must be recorded** on the import declaration for imports of **DEF**. The **AHECC** code **31021003** must be recorded on the export declaration when exporting DEF.

Importers and exporters should be aware that it is a requirement that that urea products are correctly classified on import and export. If there is doubt as to the classification of your good, a Tariff Advice may be sought. Details on how to obtain a Tariff Advice can be found on the Australian Border Force website [here](#).

Please contact tradepolicy1@abf.gov.au for queries related to this ACN.

Any queries related to TGU or DEF can be directed to urea@dcceew.gov.au.

[Signed]

Joshua Hutton

A/g Assistant Secretary

Customs and Trade Policy Branch

9 February 2023