15.18 - Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.

(A) **Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16.**

This part covers animal or vegetable fats and oils and their fractions which have been subjected to processes which modify their chemical structure thereby improving their viscosity, drying power (i.e., the property of absorbing oxygen when exposed to the air and forming elastic films) or modifying their other properties, **provided** they retain their original fundamental structure and are not more specifically covered elsewhere, e.g. :

(1) **Boiled or oxidised oils** are obtained by heating oils, generally with the addition of small quantities of oxidising agents. These oils are used in the paint and varnish industry.

(2) **Blown oils** are partially oxidised and polymerised oils produced by blowing air through the oil, with application of heat. They are used for the manufacture of insulating varnishes, imitation leather and, when mixed with mineral oils, lubricating preparations (compound oils).

Linoxyn, a semi-solid rubbery product, which is a highly oxidised linseed oil used in the manufacture of linoleum is also included in this heading.

(3) **Dehydrated castor oil** is obtained by dehydrating castor oil in the presence of a catalyst. It is used in the preparation of paints or varnishes.

(4) **Sulphurised oils** are oils which have been treated with sulphur or sulphur chloride to cause polymerisation in the molecules. Oil thus processed dries more rapidly and forms a film which absorbs less water than the usual film of dried oil, and has greater mechanical strength. Sulphurised oils are used for anti-rust paints and varnishes.

If the process is carried further, a solid product is obtained (factice derived from oils) (**heading 40.02**).

(5) **Oils polymerised by heat in vacuum or in inert gas** are certain oils (particularly linseed oil and tung oil) which have been polymerised by simply heating, without oxidation, at 250 °C to 300 °C, either in inert carbon dioxide gas or in a vacuum. This process produces thick oils commonly called " stand-oils ", used for the manufacture of varnishes forming a particularly supple and waterproof film.

Stand-oils from which the non-polymerised portion has been extracted (Teka oils) and mixtures of stand-oils are included in this heading.

(6) The **other modified oils** in the heading include :

(a) **Maleic oils** obtained by treating, e.g., soya-bean oil with limited amounts of maleic anhydride at a temperature of 200 °C or more, in conjunction with sufficient polyhydric alcohol to esterify the extra acid groups. Maleic oils so obtained have good drying properties.

(b) **Drying oils** (such as linseed oil) to which have been added in the cold small quantities of driers (e.g., lead borate, zinc naphthenate, cobalt resinate) to increase their drying properties. These oils are used in the place of boiled oils, in the preparation of varnishes or paints. They are very different from the prepared liquid driers of **heading 32.11** (which are concentrated solutions of driers) and must not be confused with those products.

(c) **Epoxidised oils** obtained by treating, for example, soya-bean oil with peracetic acid pre-formed or formed *in situ* by reaction between hydrogen peroxide and acetic acid in the presence of a catalyst. They are used as plasticisers or stabilisers for, e.g., vinyl resins.

(d) **Brominated oils** used as an emulsion or suspension stabiliser for essential oils, for example, in the pharmaceutical industry.

(B) **Inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.**

This part covers, *inter alia*, used deep-frying oil containing, for example, rape oil, soya-bean oil and a small quantity of animal fat, for use in the preparation of animal feeds.

The heading also includes hydrogenated, inter-esterified, re-esterified or elaidinised fats and oils or their fractions, where modification involves more than one fat or oil.

The heading **does not include** :

(a) Fats or oils merely denatured (see Note 3 to this Chapter).

(b) Hydrogenated, inter-esterified, re-esterified or elaidinised fats and oils or their fractions, where modification involves only one fat or oil (**heading 15.16**).

(c) Preparations of a kind used in animal feeding (**heading 23.09**).

(d) Sulphonated oils (i.e., oils treated with sulphuric acid) (**heading 34.02**).