

**32.09 - Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.**

3209.10 - Based on acrylic or vinyl polymers

3209.90 - Other

Paints of this heading are composed of dispersions or solutions of a binder based on synthetic polymers or chemically modified natural polymers, in an aqueous medium, blended with dispersions of insoluble colouring matter (chiefly mineral or organic pigments, or colour lakes) and fillers. Surfactants and protective colloids are added to stabilise the products. Varnishes of this heading are similar to paints except that they do not contain a pigment; however, they may contain colouring matter which is soluble in the binder.

The binder, which is the film-producing agent, consists of polymers, such as polyacrylic esters, poly(vinyl acetate) and poly(vinyl chloride), or copolymerisation products of butadiene and styrene.

The expression "aqueous medium" means any medium consisting of water or a mixture of water and a water-soluble solvent.

This heading **does not cover**:

- (a) Surfacing preparations for walls, floors, etc., based on plastics with the addition of a high proportion of fillers and which, like conventional mastics, are applied with a spatula, trowel, etc. (**heading 32.14**).
- (b) Printing inks which though having a similar qualitative composition to paint, are not suitable for painting applications (**heading 32.15**).