

38.17 - Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.

This heading covers **mixed alkylbenzenes** and **mixed alkylnaphthalenes** obtained by alkylation of benzene and naphthalene. They have fairly long side-chains and are not of the kind mentioned in the second part of the text of heading 27.07. Mixed alkylbenzenes are used, *inter alia*, as solvents, and in the manufacture of surface-active agents, lubricants and insulating oils. Mixed alkylnaphthalenes are mainly used for the manufacture of alkylnaphthalene sulphonic acids and their salts.

The heading **excludes** mixtures of isomers of **heading 29.02**.