

38.14

38.14 - Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.

This heading covers organic solvents and thinners (whether or not containing 70 % or more by weight of petroleum oil) **provided** that they are not separate chemically defined compounds and are not covered by a more specific heading. They are more or less volatile liquids which are used, *inter alia*, in the preparation of varnishes and paints or as degreasing preparations for machinery parts, etc.

Examples of the products classified in this heading are :

- (1) Mixtures of acetone, methyl acetate and methanol, and mixtures of ethyl acetate, butyl alcohol and toluene.
- (2) Degreasing preparations for machinery parts, etc., consisting of a mixture of :
 - (i) white spirit with trichloroethylene; or
 - (ii) petroleum spirit with chlorinated products and xylene.

The heading also covers paint or varnish removers consisting of the above mixtures with the addition of small quantities of paraffin wax (to retard evaporation of the solvents), emulsifiers, gelling agents, etc.

The heading **does not cover** :

- (a) Separate chemically defined solvent or thinning compounds (**Chapter 29** generally) and products of complex constitution used as solvents or thinners but covered by more specific headings of the Nomenclature, e.g., solvent naphtha (**heading 27.07**), white spirit (**heading 27.10**), gum, wood or sulphate turpentine (**heading 38.05**); wood tar oils (**heading 38.07**), inorganic composite solvents (generally **heading 38.24**).
- (b) Solvents for removing nail varnishes, put up for retail sale (**heading 33.04**).