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32.08 - Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.

3208.10 - Based on polyesters

3208.20 - Based on acrylic or vinyl polymers

3208.90 - Other

(A) PAINTS (INCLUDING ENAMELS)

Paints of this heading are dispersions of insoluble colouring matter (chiefly mineral or organic pigments, or colour lakes), or metallic flakes or powders, in a vehicle consisting of a binder dispersed or dissolved in a non-aqueous medium. The binder, which is the film-producing agent, consists of synthetic polymers (such as phenolic resins, amino-resins, thermosetting or other acrylic polymers, alkyds and other polyesters, vinyl polymers, silicones, epoxide resins and synthetic rubber) or of chemically modified natural polymers (such as chemical derivatives of cellulose or natural rubber).

Varying quantities of other products, such as driers (mainly based on cobalt, manganese, lead or zinc compounds), thickening agents (aluminium soaps and zinc soaps), surface-active agents, diluents or fillers (barium sulphate, calcium carbonate, talc, etc.) and anti-skimming agents (e.g., butanone oxime) may be added to the vehicle for specific purposes.

In **solvent-thinned paints** the solvent and the thinner are volatile liquids (such as white spirit, toluene, gum, wood or sulphate turpentine, mixtures of synthetic solvents, etc.) added to dissolve a solid binder and to give the paint the proper flowing consistency for ease of application.

When the vehicle consists of a varnish, the paint is known as an enamel; on drying it gives a particularly smooth hard film, which may be glossy or matt.

The formulation of solvent-thinned paints and enamels depends on the specific use for which they are made and such products normally contain several pigments and several binders. They form, after drying, a non-sticky, opaque, coloured film, glossy or matt, on the surfaces to which they are applied.

(B) VARNISHES (INCLUDING LACQUERS)

Varnishes and lacquers of this heading are **liquid** preparations for protecting or decorating surfaces. They are based on synthetic polymers (including synthetic rubber) or chemically modified natural polymers (such as cellulose nitrate or other cellulose derivatives, novolacs or other phenolic resins, amino-resins, silicones, etc.) with added solvents and thinners. They form a dry, water-insoluble, relatively hard, more or less transparent or translucent, smooth, continuous film which may be glossy, matt or satiny.

They may be coloured by the addition of colouring matter of a kind soluble in the composition. (In paints and enamels the colouring matter is called the "pigment" and is insoluble in the media - see Part (A) above.)

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The more common methods of applying paints, varnishes and lacquers are by use of a brush or roller. The main industrial methods used include spraying, dipping and machine-coating.

This heading also includes :

- (1) **Varnishes intended to be diluted** at the time of their application. They consist of resin dissolved in a small quantity of solvent and of ingredients such as anti-skinning agents and certain third thixotropic or drying agents which make them suitable for use solely as varnishes. Varnishes of this description, in which the secondary ingredients are also in solution, can be distinguished from the solutions defined in Note 4 to the Chapter on the basis of the difference in the chemical nature of their respective secondary ingredients and the consequent differences in the functions performed by those ingredients in the two types of solutions.
- (2) **Radiation-curable varnishes**, which consist of oligomers (i.e., polymers comprising 2, 3 or 4 monomer units) and cross-linking monomers, in volatile solvents, with or without photo-initiators. These varnishes are cured by the action of ultra-violet light, infra-red light, X-rays, electron beams or other radiation to form cross-linked, solvent-insoluble network structures (a hard, dry film). Products of this type do not fall in this heading unless they are clearly identifiable as being intended for use solely as varnishes. Similar products of a kind used as photographic emulsions fall in **heading 37.07**.
- (3) **Varnishes being solutions of the polymers described in (C) below**, i.e., those of headings 39.01 to 39.13, whatever the weight of the solvent, containing added substances **other than** those necessary for the manufacture of products specified in headings 39.01 to 39.13, such as anti-skinning agents and certain thixotropic or drying agents, which make them suitable for use solely as varnishes.

This part **excludes** solutions covered by Note 4 to the present Chapter (see Part (C) below).

(C) SOLUTIONS AS DEFINED IN NOTE 4 TO CHAPTER 32

By virtue of Note 4 to this Chapter, solutions (other than collodions) of the following compositions are classified in this heading :

- one or more of the products specified in headings 39.01 to 39.13 and any dissolved ingredients necessary for the manufacture of these products, such as accelerators, retarders, cross-linking agents (excluding, therefore, soluble ingredients such as colourants and insoluble ingredients such as fillers or pigments, as well as all products which might be included in these headings by the effect of other Nomenclature provisions) in volatile organic solvents, if the weight of the solvent exceeds 50 % of the weight of the solution;

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- one or more of the above products and a plasticiser in volatile organic solvents if the weight of the solvent exceeds 50 % of the weight of the solution.

Such solutions fall in **Chapter 39** if the weight of the volatile organic solvent does not exceed 50 % of the weight of the solution.

The expression “ volatile organic solvents ” also includes solvents having a relatively high boiling point, e.g., turpentine.

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Glues of similar composition to the preparations described in the penultimate paragraph of Part (B) above, or glues put up for retail sale and not exceeding a net weight of 1 kg are **excluded (heading 35.06)**.

The heading also **excludes** :

- (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**).
- (c) Varnishes, of the nail varnish type, put up in the forms described in Explanatory Note to **heading 33.04**.
- (d) Correcting fluids consisting essentially of pigments, binders and solvents, put up in packings for retail sale for use for masking errors or other unwanted marks in typescripts, manuscripts, photocopies, offset printing masters or the like and cellulose varnishes put up in packings for retail sale as stencil correcting preparations (**heading 38.24**).
- (e) Collodions, irrespective of the proportion of solvent (**heading 39.12**).