

38.04 - Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.

This heading covers :

- (1) **Residual lyes from the manufacture of wood pulp by the sulphite process**, whether or not concentrated, desugared or chemically treated. Concentrated sulphite lye consists mainly of salts of lignosulphonic acids mixed with sugars and other products. It is usually in the form of a viscous liquid, a sticky brownish paste, a blackish mass with a vitreous fracture (in this case, it is sometimes known as sulphite pitch or cellulose pitch), or of a dry powder.

Concentrated sulphite lye is used as a binder for compressed blocks of fuel or for foundry cores, in the preparation of glues, impregnants, fungicides or tannins, for the production of alcohol, etc.

This group also covers **lignin sulphonates**, usually obtained by precipitation from sulphite lye. Lignin sulphonates are used as an ingredient in adhesives, as dispersants, as concrete admixtures or as drilling-mud additives.

- (2) **Residual lyes from the manufacture of wood pulp by the soda or sulphate processes**, whether or not concentrated, desugared or chemically treated (including the frothy mass which forms on the surface of these lyes in the settling-vats). These lyes, which are usually black, are the source of tall oil and are sometimes used to produce sodium hydroxide.

The heading excludes :

- (a) Sodium hydroxide (**heading 28.15**).
- (b) Tall oil (**heading 38.03**).
- (c) Sulphate pitch (tall oil pitch) (**heading 38.07**).