

38.03

38.03 - Tall oil, whether or not refined.

Tall oil (sometimes known as liquid rosin) is obtained from the black liquor left over from the manufacture of wood pulp by an alkali process or, more particularly, by the sulphate process. When this liquor is poured into settling-vats, a frothy mass forms on its surface. Crude tall oil is obtained when this frothy mass is heated and acidified, usually with dilute sulphuric acid.

Crude tall oil is a dark brown, semi-fluid mixture of fatty acids (mainly oleic and linoleic acids and their isomers), resin acids (especially the abietic types), and a smaller quantity of non-saponifiable products (sterols, higher alcohols and various impurities), in proportions varying according to the nature of the wood.

Refined tall oil may be obtained by distilling crude tall oil under very low pressure (distilled tall oil) or by other processes (e.g., treatment with selective solvents or activated earths). It is a yellowish liquid consisting essentially of fatty acids and resin acids.

Tall oil is used, *inter alia*, for the preparation of emulsions for road-surfacing, of common soap, metallic soaps, wetting agents and emulsifiers for the textile or paper industry, drying oils used in the manufacture of varnishes, paints or linoleum, oils for metal-working, disinfectants, mastics, etc.; it is also used as a plasticiser for rubber and increasingly as a source of tall oil fatty acids and tall oil resin acids.

The heading does not include :

- (a) Saponified tall oil, obtained by neutralising distilled tall oil by means of an alkali (sodium or potassium hydroxide) (**heading 34.01**).
- (b) Residual liquor from the manufacture of wood pulp by the soda or sulphate processes, whether or not concentrated, and the frothy mass separated from these liquors in the settling-vats (**heading 38.04**).
- (c) Tall oil resin acids, essentially composed of a mixture of resin acids separated from fatty acids of the tall oil (**heading 38.06**).
- (d) Sulphate pitch (tall oil pitch), residue of the distillation of tall oil (**heading 38.07**).
- (e) Tall oil fatty acids containing by weight 90 % or more (calculated on the weight of the dry product) of fatty acids, separated from most of the resin acids of the tall oil by vacuum fractional distillation or otherwise (**heading 38.23**).