

**15.22 - Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.**

**(A) Degras.**

This heading covers both natural and artificial degras, used in the leather industry for greasing (stuffing) leather.

**Natural degras** (also known as “moellen” and “sod oil”) is a residue from the oil tanning of chamois leather, obtained by pressing or extracted with solvents. It is composed of rancid oil of marine animals, resinous substances due to the oxidation of the oil, water, mineral substances (soda, lime, sulphates), together with waste of hair, membranes and skin.

Natural degras takes the form of very thick, pasty, homogeneous liquids, smelling strongly of fish oil and coloured yellow or dark brown.

**Artificial degras** consists essentially of oxidised, emulsified or polymerised fish oils (including mixtures of any of these oils) mixed with wool grease, tallow, rosin oils, etc., and, sometimes, with natural degras. These mixtures are thick yellow liquids (more fluid than natural degras), with a characteristic odour of fish oil. They do not contain waste of hair, membranes or skin. When left to stand they tend to separate into two layers, with water at the bottom.

The heading **excludes**, however, fish oils which have been merely oxidised or polymerised (**heading 15.18**), sulphonated oils (**heading 34.02**) and preparations for greasing (stuffing) leather (**heading 34.03**).

The heading also includes degras obtained by treatment of chamois leather with an alkaline solution and the precipitation by sulphuric acid of the fatty hydroxyacids. These products are encountered commercially in the form of emulsions.

**(B) Residues resulting from the treatment of fatty substances or animal or vegetable waxes.**

This heading covers, *inter alia* :

- (1) **Oil foots and dregs.** Oily or mucilaginous residues resulting from the purification of oils. They are used in the manufacture of soaps or lubricants.
- (2) **Soap-stocks.** By-products of oil refining produced by the neutralisation of the free fatty acids with a base (sodium hydroxide), and consisting of a mixture of crude soap and neutral oils or fats. They are of a pasty consistency, varying in colour (brownish-yellow, whitish, brownish-green, etc.), according to the raw material from which the oils are extracted. They are used in soap-making.
- (3) **Stearin pitch** from the distillation of fatty acids. It consists of a sticky, blackish mass, fairly hard, sometimes elastic, partly soluble in light petroleum. It is used in the preparation of mastics, waterproof paperboard and electric insulators.
- (4) **Residues from the distillation of wool grease.** These look like stearin residues and are used for the same purposes.
- (5) **Glycerol pitch.** Residue resulting from the distillation of glycerol. It is used for dressing fabrics and waterproofing paper.

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- (6) **Used decolourising earths containing fats or animal or vegetable waxes.**
  - (7) **Filtration residues of animal or vegetable waxes** consisting of impurities containing certain quantities of wax.  
This heading **excludes** :
    - (a) Greaves, membranous residues obtained from rendering pig fat or other animal fats (**heading 23.01**).
    - (b) Oil-cakes, residual pulp and other residues (**except dregs**) resulting from the extraction of vegetable oils (**headings 23.04 to 23.06**).
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