

32.10

32.10 - Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.

(A) PAINTS (INCLUDING ENAMELS)

The paints (including enamels) of this heading include :

- (1) Drying oils (e.g., linseed oil), whether or not modified, or natural resins, dispersed or dissolved in an aqueous or non-aqueous medium, with added pigment.
- (2) Any liquid binder (including synthetic or chemically modified natural polymers) containing a hardener and pigments but not containing any solvent or other medium.
- (3) Rubber (other than synthetic rubber) based paints whether dispersed or dissolved in non-aqueous media, or dispersed in aqueous media, with added pigment. Paints of this type are to be applied in thin layers to give flexible coatings.

(B) VARNISHES (INCLUDING LACQUERS)

Varnishes of this heading include :

- (1) **Oil varnishes** in which the film-producing agent is a drying oil (e.g., linseed oil) or a mixture of drying oil with lac, natural gums or resins.
- (2) **Varnishes and lacquers based on lac, natural gums or resins**, consisting mainly of solutions or dispersions of lac, natural gums or resins (shellac, copal, rosin, damar, etc.) in alcohol (spirit varnishes), gum, wood or sulphate turpentine, white spirit, acetone, etc.
- (3) **Varnishes based on bitumen, pitch or similar products** (sometimes known as black japans, black varnishes, etc.). (As regards the distinction between varnishes based on bitumen, etc., and certain mixtures of heading 27.15, see exclusion (e) in the Explanatory Note to that heading.)
- (4) **Liquid varnishes containing no solvent**, which may consist of :
 - (a) liquid plastics (usually epoxide resins or polyurethanes) and a film-producing agent called in this instance a "hardener". For certain varnishes the hardener must be added at the time of use in which case the two components are packed in separate containers. These containers may be put up together in one package;
 - (b) a single resin, the formation of a film at the time of use depending not on the addition of a hardener but on the effect of heat or atmospheric moisture; or

- (c) oligomers (i.e., polymers comprising 2, 3 or 4 monomer units) and cross-linking monomers, 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 the types described in this item do not fall in this heading unless they are clearly identifiable as being intended for use solely as varnishes. When this condition is not met the types described in (a) and (b) fall in **Chapter 39**. Products similar to the type described in (c) and of a kind used as photographic emulsions fall in **heading 37.07**.

- (5) **Varnishes and lacquers based on rubber** (other than synthetic rubber) dispersed or dissolved in non-aqueous media or dispersed in aqueous media, possibly with added colouring material soluble in the binder material. Varnishes of this description must contain other ingredients which make them suitable for use solely as varnishes. When this condition is not met, these products generally fall in **Chapter 40**.

(C) DISTEMPERS (INCLUDING WHITENING FOR CLEANING FOOTWEAR) AND PREPARED WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER

- (1) **Distempers** are essentially composed of colouring pigment or of mineral substances (e.g., whiting) with certain quantities, usually very small, of binders such as skin glue or casein. Fillers, insecticides or antiseptics are incorporated in some types.
Distempers include gelatinous white, casein distempers and silicate distempers. They are usually in powder form, but may be presented as pastes or emulsions.
- (2) **Whitening for cleaning footwear** consists of whiting agglomerated in tablets by means of a binder (e.g., dextrin or skin glue). They are varieties of distempers. They may also be in the form of paste or dispersion.
- (3) **Prepared water pigments of a kind used for finishing leather** are preparations similar to ordinary distempers, consisting of mixtures of mineral or organic pigments and certain quantities of binders (e.g., caseinates). They are in the form of powders or pastes or dispersions in water, and sometimes incorporate products designed to give a brilliance to leather.

The heading also **excludes** :

- (a) Surfacing preparations for walls, floors, etc., based on plastics or rubber 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) Powder paints consisting principally of plastics and containing additives and pigments, used for application to objects by the effect of heat with or without application of static electricity (**Chapter 39**).