

Chapter 70
Glass and glassware

Notes.

1.- This Chapter does not cover :

- (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
- (b) Articles of Chapter 71 (for example, imitation jewellery);
- (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
- (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2.- For the purposes of headings 70.03, 70.04 and 70.05 :

- (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
- (b) cutting to shape does not affect the classification of glass in sheets;
- (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infrared light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4.- For the purposes of heading 70.19, the expression "glass wool" means :

- (a) Mineral wools with a silica (SiO₂) content not less than 60 % by weight;
- (b) Mineral wools with a silica (SiO₂) content less than 60 % but with an alkaline oxide (K₂O or Na₂O) content exceeding 5 % by weight or a boric oxide (B₂O₃) content exceeding 2 % by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.

5.- Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note.

1.- For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24 %.

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	SSCL	SCL		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG									
70.01		Cullet and other waste and scrap of glass; glass in the mass.																					
	7001.00.10	--- Waste and scrap containing lithium-	kg	L					Free	Free		Free	Free	Free	Free	15%	10%						2.5%
	7001.00.90	--- Other	kg	L					Free	Free		Free	Free	Free	Free	15%	Ex						2.5%
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.																					
	7002.10.00	- Balls	kg		7.50%				Free	Free		5%	4.5%		10%	15%	Ex						2.5%
	7002.20.00	- Rods	kg		Free				Free	Free		Free	Free	Free	Free	15%	Ex						2.5%
		- Tubes :																					
	7002.31.00	-- Of fused quartz or other fused silica	kg		7.50%				Free	Free		5%	4.5%		10%	15%	Ex						2.5%
	7002.32.00	-- Of other glass having a linear coefficient	kg		7.50%				Free	Free		5%	4.5%		10%	15%	10%						2.5%
	7002.39.00	-- Other	kg		Free				Free	Free		Free	Free	Free	Free	15%	Ex						2.5%
70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.																					
		- Non-wired sheets :																					
	7003.12.00	-- Coloured throughout the mass (body	m ²						Free	Free		5%	4.5%		10%	15%	10%						2.5%
	7003.19.00	-- Other	m ²						Free	Free		5%	4.5%		10%	15%	10%						2.5%
	7003.20.00	- Wired sheets	m ²		7.50%				Free	Free		5%	4.5%		10%	15%	Ex						2.5%
	7003.30.00	- Profiled	m ²		7.50%				Free	Free		5%	4.5%		10%	15%	Ex						2.5%
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.																					

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						AP	AD	BN	GT	IN	PK	SA	SF								SD	SG
	7004.20.00	-	Glass, coloured throughout the mass(body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	m ²		7.50%				Free	Free		5%	4.5%		10%	15%	10%	15%		2.5%	
	7004.90.00	-	Other glass	m ²		9.50%				Free	Free		5%	4.5%		10%	15%	10%	15%		2.5%	
70.05			Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.																			
	7005.10.00	-	Non-wired glass, having an absorbent,	m ²					Free	Free			5%	4.5%		10%	15%	10%	15%		2.5%	
		-	Other non-wired glass :																			
	7005.21.00	--	Coloured throughout the mass (body	m ²					Free	Free			5%	4.5%		10%	15%	10%	20%		2.5%	
	7005.29.00	--	Other	m ²					Free	Free			5%	4.5%		10%	15%	10%	20%		2.5%	
	7005.30.00	-	Wired glass	m ²		7.50%			Free	Free			5%	4.5%		10%	15%	10%	15%		2.5%	
70.06	7006.00.00		Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	kg					Free	Free			5%	4.5%		10%	15%	10%			2.5%	
70.07			Safety glass, consisting of																			
		-	Toughened (tempered) safety glass :																			
	7007.11.00	--	Of size and shape suitable for	kg					Free	Free			5%	4.5%		10%	15%	10%	20%		2.5%	
	7007.19.00	--	Other	m ²					Free	Free			5%	4.5%		10%	15%	10%	20%		2.5%	
		-	Laminated safety glass :																			
	7007.21.00	--	Of size and shape suitable for	kg					Free	Free			5%	4.5%		10%	15%	10%	5%		2.5%	
	7007.29.00	--	Other	m ²					Free	Free			5%	4.5%		10%	15%	10%	5%		2.5%	
70.08	7008.00.00		Multiple-walled insulating units of	kg					Free	Free			5%	4.5%		10%	15%	10%			2.5%	
70.09			Glass mirrors, whether or not																			
	7009.10.00	-	Rear-view mirrors for vehicles	kg									5%	4.5%		15%	15%	10%	Rs.75/= per kg		2.5%	
		-	Other :																			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Surcharge on Customs Duty	SSCL	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF								SD
	7009.91.00	--	Unframed	kg										15%	15%	10%	15% or Rs.175/= per kg		2.5%		
	7009.92.00	--	Framed	kg										15%	15%	10%	15% or Rs.175/= per kg		2.5%		
70.10			Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.																		
	7010.10.00	-	Ampoules	kg										10%	15%	Ex				2.5%	
	7010.20.00	-	Stoppers, lids and other closures	kg										10%	15%	Ex				2.5%	
	7010.90	-	Other :																		
	7010.90.10	---	Bottles of a capacity not exceeding 100	kg		Free							Free	Free	15%	10%				2.5%	
	7010.90.90	---	Other	kg		13.5%								15%	15%	10%				2.5%	
70.11			Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.																		
	7011.10.00	-	For electric lighting	kg					Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7011.20.00	-	For cathode-ray tubes	kg					Free	Free		5%	4.5%		10%	15%	Ex				2.5%
	7011.90.00	-	Other	kg					Free	Free		5%	4.5%		10%	15%	10%				2.5%
[70.12]																					
70.13			Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).																		
	7013.10.00	-	Of glass-ceramics	kg	TS	11.25%			Free	Free		Free	Free		15%	15%	10%	Rs.40/= per kg	75%	2.5%	

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						AP	AD	BN	GT	IN	PK	SA	SF								SD	SG
		-	Stemware drinking glasses other than of glass-ceramics :																			
	7013.22.00	--	Of lead crystal	kg	TS	11.25%				Free	Free		Free	Free		15%	15%	10%	Rs.40/= per kg	75%	2.5%	
	7013.28.00	--	Other	kg	TS					Free	Free		5%	5%		15%	15%	10%	15% or Rs.120/= per kg	75%	2.5%	
		-	Other drinking glasses other than of glass-																			
	7013.33.00	--	Of lead crystal	kg	TS	11.25%				Free	Free		Free	Free		15%	15%	10%	Rs.40/= per kg	75%	2.5%	
	7013.37.00	--	Other	kg	TS					Free	Free		5%	5%		15%	15%	10%	15% or Rs.120/= per kg	75%	2.5%	
		-	Glassware of a kind used for table (other																			
	7013.41.00	--	Of lead crystal	kg	TS	11.25%				Free	Free		Free	Free		15%	15%	10%	Rs.40/=	75%	2.5%	
	7013.42.00	--	Of glass having a linear coefficient of expansion not exceeding 5x10n within a temperature range of 0 0C to 300 0C	kg	TS	11.25%				Free	Free		5%	5%		15%	15%	10%	15% or Rs.120/= per kg	75%	2.5%	
	7013.49.00	--	Other	kg	TS					Free	Free		5%	5%		15%	15%	Ex	Rs.200/= per kg	75%	2.5%	
		-	Other glassware :																			
	7013.91.00	--	Of lead crystal	kg	TS					Free	Free		Free	Free		Free	15%	10%	Rs.40/= per kg	75%	2.5%	
	7013.99	--	Other :																			
	7013.99.10	---	Infants' feeding bottles	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	7013.99.90	---	Other	kg						Free	Free		5%	5%		15%	15%	10%	15% or Rs.120/= per kg	75%	2.5%	
70.14			Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.																			
	7014.00.10	---	Optical elements	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	7014.00.90	---	Other	kg						Free	Free		5%	4.5%		10%	15%	10%			2.5%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
70.15		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.																		
	7015.10.00	- Glasses for corrective spectacles	kg									6%	4.5%		10%	15%	Ex		2.5%	
	7015.90.00	- Other	kg						Free			5%	4.5%		10%	15%	10%		2.5%	
70.16		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.																		
	7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg	TS					Free	Free		5%	5%		15%	15%	10%	15% or Rs.140/= per kg	2.5%	
	7016.90.00	- Other	kg	TS	13.5%				Free	Free		5%	5%		15%	15%	10%	15% or Rs.140/= per kg	2.5%	
70.17		Laboratory, hygienic or																		
	7017.10	- Of fused quartz or other fused silica :																		
	7017.10.10	--- Instruments for testing of milk	kg						Free	Free		Free	Free	Free	Free	15%	Ex		2.5%	
	7017.10.90	--- Other	kg						Free	Free		Free	Free	Free	15%	10%			2.5%	
	7017.20	- Of other glass having a linear coefficient																		
	7017.20.10	--- Instruments for testing of milk	kg						Free	Free		Free	Free	Free	15%	Ex			2.5%	
	7017.20.90	--- Other	kg						Free	Free		Free	Free	Free	15%	10%			2.5%	
	7017.90	- Other :																		

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						AP	AD	BN	GT	IN	PK	SA	SF								SD	SG
	7017.90.10	---	Instruments for testing of milk	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	7017.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
70.18			Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.																			
	7018.10.00	-	Glass beads, imitation pearls, imitation	kg						Free	Free		Free	Free	Free	Free	15%	15%	10%		75%	2.5%
	7018.20.00	-	Glass microspheres not exceeding 1 mm in diameter	kg	TS					Free	Free		Free	Free	Free	Free	15%	15%	10%		75%	2.5%
	7018.90.00	-	Other	kg	TS					Free	Free		5%	5%		Free	15%	15%	10%		75%	2.5%
70.19			Glass fibres (including glass wool) and articles thereof (for examples, yarn, woven fabrics) (+).																			
		-	Silvers, rovings, yarn and chopped strands :																			
	7019.11.00	--	Chopped strands, of a length of not more than 50 mm	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7019.12.00	--	Rovings	kg						Free	Free		Free	Free	Free	Free	15%	Ex				2.5%
	7019.19.00	--	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
		-	Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :																			
	7019.31.00	--	Mats	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7019.32.00	--	Thin sheets (voiles)	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7019.39.00	--	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7019.40.00	-	Woven fabrics of rovings	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
		-	Other woven fabrics :																			
	7019.51.00	--	Of a width not exceeding 30 cm	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7019.52.00	--	Of a width exceeding 30 cm, plain weave,	kg						Free	Free		Free	Free	Free	Free	15%	Ex				2.5%
	7019.59.00	--	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%				2.5%
	7019.90	-	Other :																			

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						AP	AD	BN	GT	IN	PK	SA	SF								SD	SG
	7019.90.10	---	Sanitary ware for indoor use	kg		13.5%				Free	Free		5%	5%		15%	15%	10%	15%		2.5%	
	7019.90.20	---	For the manufacture of fibre glass fishing	kg		Free				Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	7019.90.90	---	Other	kg		Free				Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
70.20			Other articles of glass.																			
	7020.00.10	---	Floats for fishing lines and nets	kg						Free	Free		5%	4.5%		10%	15%	Ex			2.5%	
	7020.00.20	---	Identifiable parts for industrial machines or equipment	kg						Free	Free		5%	4.5%		10%	15%	10%			2.5%	
	7020.00.30	---	Rods for operating 33 kV and 11 kV overhead line switches	kg						Free	Free		5%	4.5%		10%	15%	10%			2.5%	
	7020.00.40	---	Screen filters for computer monitors	kg		Free				Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	7020.00.50	---	Glass inners for vacuum flasks or for other vacuum vessels	kg						Free	Free		5%	4.5%		10%	15%	10%			2.5%	
	7020.00.90	---	Other	kg						Free	Free		5%	5%		15%	15%	10%			2.5%	