

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	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
70.01	7001.00.00	Cullet and other waste and scrap of glass; glass in the mass.																		
	7001.00.10	--- Waste and scrap containing lithium-tantalum and lithium-niobium	kg	L				Free	Free		Free	Free	Free	Free	8%	10.0%				
	7001.00.90	--- Other	kg	L				Free	Free		Free	Free	Free	Free	8%	Ex				
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%	8%	Ex				
	7002.20.00	- Rods	kg		Free			Free	Free		Free	Free	Free	Free	8%	Ex				
		- Tubes :																		
	7002.31.00	-- Of fused quartz or other fused silica	kg		7.50%			Free	Free		5%	4.5%		10%	8%	Ex				
	7002.32.00	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	kg		7.50%			Free	Free		5%	4.5%		10%	8%	10.0%				
	7002.39.00	-- Other	kg		Free			Free	Free		Free	Free	Free	Free	8%	Ex				
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 tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	m ²					Free	Free		5%	4.5%		10%	8%	10.0%				
	7003.19.00	-- Other	m ²					Free	Free		5%	4.5%		10%	8%	10.0%				

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	7003.20.00	- Wired sheets	m ²		7.50%				Free	Free		5%	4.5%		10%	8%	Ex				
	7003.30.00	- Profiled	m ²		7.50%				Free	Free		5%	4.5%		10%	8%	Ex				
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.																			
	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%	8%	10.0%	15%			
	7004.90.00	- Other glass	m ²		9.50%				Free	Free		5%	4.5%		10%	8%	10.0%	15%			
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, reflecting or non-reflecting layer	m ²						Free	Free		5%	4.5%		10%	8%	10.0%	15%			
		- Other non-wired glass :																			
	7005.21.00	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	m ²						Free	Free		5%	4.5%		10%	8%	10.0%	20%			
	7005.29.00	-- Other	m ²						Free	Free		5%	4.5%		10%	8%	10.0%	20%			
	7005.30.00	- Wired glass	m ²		7.50%				Free	Free		5%	4.5%		10%	8%	10.0%	15%			
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%	8%	10.0%				

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.																		
		- Toughened (tempered) safety glass :																		
	7007.11.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg					Free	Free		5%	4.5%			10%	8%	10.0%	20%		
	7007.19.00	-- Other	m ²					Free	Free		5%	4.5%			10%	8%	10.0%	20%		
		- Laminated safety glass :																		
	7007.21.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg					Free	Free		5%	4.5%			10%	8%	10.0%	5%		
	7007.29.00	-- Other	m ²					Free	Free		5%	4.5%			10%	8%	10.0%	5%		
70.08	7008.00.00	Multiple-walled insulating units of glass.	kg					Free	Free		5%	4.5%			10%	8%	10.0%			
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.																		
	7009.10.00	- Rear-view mirrors for vehicles	kg								5%	4.5%			15%	8%	10.0%	Rs.75/= per kg		
		- Other :																		
	7009.91.00	-- Unframed	kg												15%	8%	10.0%	15% or Rs.86/= per kg		
	7009.92.00	-- Framed	kg												15%	8%	10.0%	15% or Rs.86/= per kg		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD						
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%	8%	Ex			
	7010.20.00	- Stoppers, lids and other closures	kg											10%	8%	Ex			
	7010.90.00	- Other :																	
	7010.90.10	--- Bottles of a capacity not exceeding 100 ml	kg		Free								Free	Free	8%	10.0%			
	7010.90.90	--- Other	kg		13.5%									15%	8%	10.0%			
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	8%	10.0%			
	7011.20.00	- For cathode-ray tubes	kg					Free	Free		5%	4.5%		15%	8%	Ex			
	7011.90.00	- Other	kg					Free	Free		5%	4.5%		15%	8%	10.0%			
[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	C	Free			Free	Free		Free	Free		Free	8%	10.0%	Rs.40/= per kg		
		- Stemware drinking glasses other than of glass-ceramics :																	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	7013.22.00	-- Of lead crystal	kg	C	Free					Free	Free		Free	Free		Free	8%	10.0%	Rs.40/= per kg			
	7013.28.00	-- Other	kg	C						Free	Free		5%	5%		15%	8%	10.0%	15% or Rs.58/= per kg			
		- Other drinking glasses other than of glass-ceramics :																				
	7013.33.00	-- Of lead crystal	kg	C	Free					Free	Free		Free	Free		Free	8%	10.0%	Rs.40/= per kg			
	7013.37.00	-- Other	kg	C						Free	Free		5%	5%		15%	8%	10.0%	15% or Rs.58/= per kg			
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :																				
	7013.41.00	-- Of lead crystal	kg	C	Free					Free	Free		Free	Free		Free	8%	10.0%	Rs.40/= per kg			
	7013.42.00	-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	kg	C	11.5%					Free	Free		5%	5%		15%	8%	10.0%	15% or Rs.58/= per kg			
	7013.49.00	-- Other	kg	C						Free	Free		5%	5%		Free	8%	Ex	Rs.200/= per kg			
		- Other glassware :																				
	7013.91.00	-- Of lead crystal	kg	C						Free	Free		Free	Free		Free	8%	10.0%	Rs.40/= per kg			
	7013.99.00	-- Other :																				
	7013.99.10	--- Infants' feeding bottles	kg							Free	Free		Free	Free	Free	Free	8%	10.0%				
	7013.99.90	--- Other	kg	C						Free	Free		5%	5%		15%	8%	10.0%	15% or Rs.58/= per kg			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
70.14	7014.00.00	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	8%	Ex				
	7014.00.90	--- Other	kg					Free	Free		5%	4.5%		10%	8%	10.0%				
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%	8%	Ex				
	7015.90.00	- Other	kg					Free			5%	4.5%		10%	8%	10.0%				
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.																		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg	C					Free	Free		5%	5%		15%	8%	10.0%	15% or Rs.69/= per kg			
	7016.90.00	- Other	kg	C	13.5%				Free	Free		5%	5%		15%	8%	10.0%	15% or Rs.69/= per kg			
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.																			
	7017.10.00	- Of fused quartz or other fused silica :																			
	7017.10.10	--- Instruments for testing of milk	kg					Free	Free		Free	Free	Free	Free	Free	8%	Ex				
	7017.10.90	--- Other	kg		Free			Free	Free		Free	Free	Free	Free	Free	8%	10.0%				
	7017.20.00	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C :																			
	7017.20.10	--- Instruments for testing of milk	kg					Free	Free		Free	Free	Free	Free	Free	8%	Ex				
	7017.20.90	--- Other	kg		Free			Free	Free		Free	Free	Free	Free	Free	8%	10.0%				
	7017.90.00	- Other :																			
	7017.90.10	--- Instruments for testing of milk	kg					Free	Free		Free	Free	Free	Free	Free	8%	10.0%				
	7017.90.90	--- Other	kg		Free			Free	Free		Free	Free	Free	Free	Free	8%	10.0%				

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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 precious or semi-precious stones and similar glass smallwares	kg		Free				Free	Free		Free	Free	Free	Free	8%	10.0%			
	7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	kg					Free	Free		Free	Free	Free	Free	8%	10.0%				
	7018.90.00	- Other	kg		13.5%			Free	Free		5%	5%		15%	8%	10.0%				
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	8%	10.0%				
	7019.12.00	-- Rovings	kg					Free	Free		Free	Free	Free	Free	8%	Ex				
	7019.19.00	-- Other	kg					Free	Free		Free	Free	Free	Free	8%	10.0%				
		- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :																		
	7019.31.00	-- Mats	kg					Free	Free		Free	Free	Free	Free	8%	10.0%				
	7019.32.00	-- Thin sheets (voiles)	kg					Free	Free		Free	Free	Free	Free	8%	10.0%				
	7019.39.00	-- Other	kg					Free	Free		Free	Free	Free	Free	8%	10.0%				
	7019.40.00	- Woven fabrics of rovings	kg					Free	Free		Free	Free	Free	Free	8%	10.0%				

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
		- Other woven fabrics :																			
	7019.51.00	-- Of a width not exceeding 30 cm	kg					Free	Free		Free	Free	Free	Free	Free	8%	10.0%				
	7019.52.00	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	kg					Free	Free		Free	Free	Free	Free	Free	8%	Ex				
	7019.59.00	-- Other	kg					Free	Free		Free	Free	Free	Free	Free	8%	10.0%				
	7019.90.00	- Other :																			
	7019.90.10	--- Sanitary ware for indoor use	kg			13.5%		Free	Free		5%	5%		15%	8%	10.0%	15%				
	7019.90.20	--- For the manufacture of fibre glass fishing boats	kg			Free		Free	Free		Free	Free	Free	Free	Free	8%	Ex				
	7019.90.90	--- Other	kg			Free		Free	Free		Free	Free	Free	Free	Free	8%	10.0%				
70.20	7020.00.00	Other articles of glass.																			
	7020.00.10	--- Floats for fishing lines and nets	kg					Free	Free		5%	4.5%		10%	8%	Ex					
	7020.00.20	--- Identifiable parts for industrial machines or equipment	kg					Free	Free		5%	4.5%		10%	8%	10.0%					
	7020.00.30	--- Rods for operating 33 kV and 11 kV overhead line switches	kg					Free	Free		5%	4.5%		10%	8%	10.0%					
	7020.00.40	--- Screen filters for computer monitors	kg			Free		Free	Free		Free	Free	Free	Free	Free	8%	Ex				
	7020.00.50	--- Glass inners for vacuum flasks or for other vacuum vessels	kg					Free	Free		5%	4.5%		10%	8%	10.0%					
	7020.00.90	--- Other	kg					Free	Free		5%	5%		15%	8%	10.0%					