

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 (SiO_2) content not less than 60 % by weight;
- (b) Mineral wools with a silica (SiO_2) content less than 60 % but with an alkaline oxide (K_2O or Na_2O) content exceeding 5 % by weight or a boric oxide (B_2O_3) 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		11.25%			Free	Free		5%	4.5%		15%	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		11.25%			Free	Free		5%	4.5%		15%	8%	Ex				
	7002.32.00	--	Of other glass having a linear coefficient of expansion not exceeding 5x10 ⁻⁶ per Kelvin within a temperature range of 0 °C to 300 °C	kg		11.25%			Free	Free		5%	4.5%		15%	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%		15%	8%	10.0%				
	7003.19.00	--	Other	m ²					Free	Free		5%	4.5%		15%	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		11.25%				Free	Free		5%	4.5%		15%	8%	Ex		
	7003.30.00	-	Profiled	m ²		11.25%				Free	Free		5%	4.5%		15%	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		11.25%				Free	Free		5%	4.5%		15%	8%	10.0%	15%	
	7004.90.00	-	Other glass	m ²						Free	Free		5%	4.5%		15%	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%		15%	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%		15%	8%	10.0%	15%	
	7005.29.00	--	Other	m ²						Free	Free		5%	4.5%		15%	8%	10.0%	15%	
	7005.30.00	-	Wired glass	m ²		11.25%				Free	Free		5%	4.5%		15%	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%		15%	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%		15%	8%	10.0%	15%			
	7007.19.00	--	Other	m ²					Free	Free		5%	4.5%		15%	8%	10.0%	15%			
		-	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%		15%	8%	10.0%	5%			
	7007.29.00	--	Other	m ²					Free	Free		5%	4.5%		15%	8%	10.0%	5%			
70.08	7008.00.00		Multiple-walled insulating units of glass.	kg					Free	Free		5%	4.5%		15%	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											30%	8%	10.0%	Rs. 75/= per kg			
	7009.92.00	--	Framed	kg											30%	8%	10.0%	Rs. 75/= 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					
70.10			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												15%	8%	Ex		
	7010.20.00	-	Stoppers, lids and other closures	kg												15%	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		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		Free				Free	Free		Free	Free		Free	8%	10.0%	Rs. 40/= per kg	
	7013.28.00	--	Other	kg						Free	Free		5%	5%		15%	8%	10.0%	Rs. 50/= per kg	
		-	Other drinking glasses other than of glass-ceramics :																	
	7013.33.00	--	Of lead crystal	kg		Free				Free	Free		Free	Free		Free	8%	10.0%	Rs. 40/= per kg	
	7013.37.00	--	Other	kg						Free	Free		5%	5%		30%	8%	10.0%	Rs. 50/= 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		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		22.5%				Free	Free		5%	5%		30%	8%	10.0%	Rs. 50/= per kg	
	7013.49.00	--	Other	kg						Free	Free		5%	5%		30%	8%	10.0%	Rs. 50/= per kg	
		-	Other glassware :																	
	7013.91.00	--	Of lead crystal	kg						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						Free	Free		5%	5%		30%	8%	10.0%	Rs. 50/= 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%		15%	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%		15%	8%	Ex		
	7015.90.00	-	Other	kg							Free		5%	4.5%		15%	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						Free	Free		5%	5%		30%	8%	10.0%	Rs. 60/= per kg	
	7016.90.00	-	Other	kg		27%				Free	Free		5%	5%		30%	8%	10.0%	Rs. 60/= 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	8%	Ex		
	7017.10.90	---	Other	kg		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	8%	Ex		
	7017.20.90	---	Other	kg		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	8%	10.0%		
	7017.90.90	---	Other	kg		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		27%				Free	Free		5%	5%		30%	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	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	8%	Ex				
	7019.59.00	--	Other	kg					Free	Free		Free	Free	Free	Free	8%	10.0%				
	7019.90.00	-	Other :																		
	7019.90.10	---	Sanitary ware for indoor use	kg		27%			Free	Free		5%	5%		30%	8%	10.0%				
	7019.90.20	---	For the manufacture of fibre glass fishing boats	kg		Free			Free	Free		Free	Free	Free	Free	8%	Ex				
	7019.90.90	---	Other	kg		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%		15%	8%	Ex				
	7020.00.20	---	Identifiable parts for industrial machines or equipment	kg					Free	Free		5%	4.5%		15%	8%	10.0%				
	7020.00.30	---	Rods for operating 33 kV and 11 kV overhead line switches	kg					Free	Free		5%	4.5%		15%	8%	10.0%				
	7020.00.40	---	Screen filters for computer monitors	kg		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%		15%	8%	10.0%				
	7020.00.90	---	Other	kg					Free	Free		5%	5%		30%	8%	10.0%				