

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) Front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;
- (e) Front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;
- (f) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- (g) ~~Lamps or~~ Luminaires and lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
- (h) 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
- (i) 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-tantalum and lithium-niobium	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%		
70.01	7001.00	Cullet and other waste and scrap of glass, excluding glass from cathode ray tubes or other activated glass of heading 85.49; glass in the mass.																			
	7001.00.10	--- Waste and scrap containing lithium-tantalum and lithium-niobium	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	- Balls	kg		7.5%			Free	Free		5%	4.5%		10%	15%	Ex			2.5%		
	7002.20	- Rods	kg		Free			Free	Free		Free	Free	Free	Free	15%	Ex			2.5%		
		- Tubes :																			
	7002.31	-- Of fused quartz or other fused silica	kg		7.5%			Free	Free		5%	4.5%		10%	15%	Ex			2.5%		
	7002.32	-- 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		7.5%			Free	Free		5%	4.5%		10%	15%	10%			2.5%		
	7002.39	-- 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	-- 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%	15%	10%			2.5%		
	7003.19	-- Other	m ²					Free	Free		5%	4.5%		10%	15%	10%			2.5%		
	7003.20	- Wired sheets	m ²		7.5%			Free	Free		5%	4.5%		10%	15%	Ex			2.5%		
	7003.30	- Profiled	m ²		7.5%			Free	Free		5%	4.5%		10%	15%	Ex			2.5%		

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	SG							
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	- Glass, coloured throughout the mass(body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	m ²		7.5%				Free	Free		5%	4.5%		10%	15%	10%	15%		2.5%	
	7004.90	- Other glass	m ²		9.5%				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	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	m ²						Free	Free		5%	4.5%		10%	15%	10%	15%		2.5%	
		- Other non-wired glass :																			
	7005.21	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	m ²						Free	Free		5%	4.5%		10%	15%	10%	20%		2.5%	
	7005.29	-- Other	m ²						Free	Free		5%	4.5%		10%	15%	10%	20%		2.5%	
	7005.30	- Wired glass	m ²		7.5%				Free	Free		5%	4.5%		10%	15%	10%	15%		2.5%	
70.06	7006.00	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%	

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					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	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg					Free	Free		5%	4.5%		10%	15%	10%	20%		2.5%		
	7007.19	-- Other	m ²					Free	Free		5%	4.5%		10%	15%	10%	20%		2.5%		
		- Laminated safety glass :																			
	7007.21	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg					Free	Free		5%	4.5%		10%	15%	10%	5%		2.5%		
	7007.29	-- Other	m ²					Free	Free		5%	4.5%		10%	15%	10%	5%		2.5%		
70.08	7008.00	Multiple-walled insulating units of glass.	kg					Free	Free		5%	4.5%		10%	15%	10%			2.5%		
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.																			
	7009.10	- Rear-view mirrors for vehicles	kg								5%	4.5%		15%	15%	10%	Rs.75/= per kg		2.5%		
		- Other :																			
	7009.91	-- Unframed	kg											15%	15%	10%	15% or Rs.175/= per kg		2.5%		
	7009.92	-- 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	- Ampoules	kg											10%	15%	Ex			2.5%		
	7010.20	- Stoppers, lids and other closures	kg											10%	15%	Ex			2.5%		

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	7010.90	- Other :																			
	7010.90.10	--- Bottles of a capacity not exceeding 100 ml	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.																			
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like.																			
	7011.10	- For electric lighting	kg					Free	Free		Free	Free	Free	Free	15%	10%				2.5%	
	7011.20	- For cathode-ray tubes	kg					Free	Free		5%	4.5%		10%	15%	Ex				2.5%	
	7011.90	- 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	- Of glass-ceramics	kg	TS	11.3%			Free	Free		Free	Free		15%	15%	10%	Rs.40/= per kg	75%		2.5%	
		- Stemware drinking glasses other than of glass-ceramics :																			
	7013.22	-- Of lead crystal	kg	TS	11.3%			Free	Free		Free	Free		15%	15%	10%	Rs.40/= per kg	75%		2.5%	
	7013.28	-- 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-ceramics :																			
	7013.33	-- Of lead crystal	kg	TS	11.3%			Free	Free		Free	Free		15%	15%	10%	Rs.40/= per kg	75%		2.5%	
	7013.37	-- Other	kg	TS				Free	Free		5%	5%		15%	15%	10%	15% or Rs.120/= per kg	75%		2.5%	

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							
		-	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :																	
	7013.41	--	Of lead crystal	kg	TS	11.3%			Free	Free		Free	Free		15%	15%	10%	Rs.40/= per kg	75%	2.5%
	7013.42	--	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	TS	11.3%			Free	Free		5%	5%		15%	15%	10%	15% or Rs.120/= per kg	75%	2.5%
	7013.49	--	Other	kg	TS				Free	Free		5%	5%		15%	15%	Ex	Rs.200/= per kg	75%	2.5%
		-	Other glassware :																	
	7013.91	--	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	7014.00		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	15%	Ex			2.5%
	7014.00.90	---	Other	kg					Free	Free		5%	4.5%		10%	15%	10%			2.5%
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	-	Glasses for corrective spectacles	kg								6%	4.5%		10%	15%	Ex			2.5%
	7015.90	-	Other	kg						Free		5%	4.5%		10%	15%	10%			2.5%

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
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	- 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	- 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 pharmaceutical glassware, whether or not graduated or calibrated.																			
	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	Free	Free	15%	10%			2.5%	
	7017.20	- 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	15%	Ex			2.5%	
	7017.20.90	--- Other	kg		Free				Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	7017.90	- Other :																			
	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	Free	15%	10%			2.5%	

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					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	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	kg		13.5%				Free	Free		Free	Free	Free	15%	15%	10%		75%	2.5%	
	7018.20	- Glass microspheres not exceeding 1 mm in diameter	kg	TS				Free	Free		Free	Free	Free	15%	15%	10%		75%	2.5%		
	7018.90	- Other	kg	TS	13.5%			Free	Free		5%	5%		15%	15%	10%		75%	2.5%		
70.19	-	Glass fibres (including glass wool) and articles thereof (for examples, yarn, woven fabrics) (+).																			
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, 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%		
		- Silvers, rovings, yarn and chopped strands and mats thereof :																			
	7019.11	-- Chopped strands, of a length of not more than 50 mm	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
	7019.12	-- Rovings	kg					Free	Free		Free	Free	Free	Free	15%	Ex			2.5%		
	7019.13	-- Other Yarn, silvers	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
	7019.14	-- Mechanically bonded mats	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
	7019.15	-- Chemically bonded mats	kg					Free	Free		Free	Free	Free	Free	15%	10%			2.5%		
	7019.19	-- 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 :-																			

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	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, 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	15%	Ex			2.5%	
	7019.59.00	--	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
		-	Mechanically bonded fabrics :																			
	7019.61	--	Closed woven fabrics of rovings	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	7019.62	--	Other closed fabrics of rovings	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	7019.63	--	Closed woven fabrics, Plain weave, of yarns, not coated or laminated	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	7019.64	--	Closed Woven fabrics, plain weave, of yarns, coated or laminated	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	7019.65	--	Open woven fabrics of a width not exceeding 30 cm	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	7019.66	--	Open woven fabrics of a width exceeding 30 cm	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	7019.69	--	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
		-	Chemically bonded fabrics :																			
	7019.71	--	Veils (thin sheets)	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	7019.72	--	Other closed fabrics	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	7019.73	--	Other open fabrics	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	
	7019.80	-	Glass wool and articles of glass wool	kg						Free	Free		Free	Free	Free	Free	15%	10%	15%		2.5%	
	7019.90	-	Other :																			
	7019.90.10	---	Sanitary ware for indoor use	kg						Free	Free		5%	5%		15%	15%	10%	15%		2.5%	
	7019.90.20	---	For the manufacture of fibre glass fishing boats	kg						Free	Free		Free	Free	Free	Free	15%	Ex			2.5%	
	7019.90.90	---	Other	kg						Free	Free		Free	Free	Free	Free	15%	10%			2.5%	

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						AP	AD	BN	GT	IN	PK	SA	SF							
70.20	7020.00		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	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%