

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 windcreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;
- (e) Front windcreens (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) 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
- (ij) 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	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG					
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	18%	Ex								2.5%
	7001.00.90	--- Other	kg	L					Free	Free		Free	Free	Free	Free	18%	Ex								2.5%
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.																							
	7002.10	- Balls	kg						Free	Free		5%	4.5%	10.0%	10%	18%	Ex								2.5%
	7002.20	- Rods	kg						Free	Free		Free	Free	Free	Free	18%	Ex								2.5%
		- Tubes :														18%									
	7002.31	-- Of fused quartz or other fused silica	kg						Free	Free		5%	4.5%	10.0%	10%	18%	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						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%							2.5%
	7002.39	-- Other	kg						Free	Free		Free	Free	Free	Free	18%	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%	10.0%	10%	18%	10%	6%							2.5%
	7003.19	-- Other	m ²						Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%							2.5%
	7003.20	- Wired sheets	m ²						Free	Free		5%	4.5%	10.0%	10%	18%	Ex								2.5%
	7003.30	- Profiled	m ²						Free	Free		5%	4.5%	10.0%	10%	18%	Ex								2.5%

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	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%	18%	10%		5%					2.5%	
	7004.90	- Other glass	m ²		9.5%				Free	Free		5%	4.5%		10%	18%	10%		5%					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%	18%	10%		5%					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%	18%	10%		8%					2.5%	
	7005.29	-- Other	m ²						Free	Free		5%	4.5%		10%	18%	10%		8%					2.5%	
	7005.30	- Wired glass	m ²		7.5%				Free	Free		5%	4.5%		10%	18%	Ex		5%					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%	10.0%	10%	18%	15%	6%						2.5%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	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%		20%	18%	10%		8%						2.5%	
	7007.19	-- Other	m ²					Free	Free		5%	4.5%		20%	18%	10%		8%						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%		Rs.40 per Kg	18%	10%								2.5%	
	7007.29	-- Other	m ²					Free	Free		5%	4.5%		Rs.45 per Kg	18%	10%								2.5%	
70.08	7008.00	Multiple-walled insulating units of glass.	kg					Free	Free		5%	4.5%		20%	18%	10%	6%							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%		20%	18%	10%		Rs.25/= per kg					2.5%	
		- Other :																							
	7009.91	-- Unframed	kg											20%	18%	10%		5% or Rs.60/= per kg						2.5%	
	7009.92	-- Framed	kg											20%	18%	10%		5% or Rs.60/= 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										10.0%	10%	18%	Ex								2.5%	
	7010.20	- Stoppers, lids and other closures	kg										10.0%	10%	18%	Ex								2.5%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG							
		- 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			15%				Free	Free		Free	Free		20%	18%	Ex		Rs.30/= per kg	Rs.32/= per kg			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			15%				Free	Free		5%	5%		20%	18%	10%		10% or Rs.90/= per kg				2.5%			
	7013.49	-- Other	kg							Free	Free		5%	5%		20%	18%	Ex		Rs.150/= per kg				2.5%			
		- Other glassware :																									
	7013.91	-- Of lead crystal	kg							Free	Free		Free	Free		Rs.10 per Kg	18%	Ex		Rs.30/= per kg	Rs.32/= per kg			2.5%			
	7013.99	-- Other :																									
	7013.99.10	--- Infants' feeding bottles	kg							Free	Free		Free	Free	Free	Free	18%	10%	6%						2.5%		
	7013.99.90	--- Other	kg							Free	Free		5%	5%		20%	18%	10%		10% or Rs.90/= per kg					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	18%	Ex							2.5%		
	7014.00.90	--- Other	kg							Free	Free		5%	4.5%		10%	18%	10%	6%							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%	18%	Ex							2.5%		
	7015.90	- Other	kg							Free			5%	4.5%		10%	18%	10%	6%							2.5%	

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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						Free	Free		5%	5%		20%	18%	10%			5% or Rs.50/= per kg			2.5%	
	7016.90	- Other	kg		18.0%				Free	Free		5%	5%		20%	18%	10%			5% or Rs.50/= 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	18%	Ex						2.5%	
	7017.10.90	--- Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%					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	18%	Ex						2.5%	
	7017.20.90	--- Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	7017.90	- Other :																						
	7017.90.10	--- Instruments for testing of milk	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	
	7017.90.90	--- Other	kg		Free				Free	Free		Free	Free	Free	Free	18%	10%	6%					2.5%	

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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			18%				Free	Free		Free	Free	Free	20%	18%	10%	6%					2.5%
	7018.20	- Glass microspheres not exceeding 1 mm in diameter	kg						Free	Free		Free	Free	Free	20%	18%	10%	6%						2.5%
	7018.90	- Other	kg			18%			Free	Free		5%	5%	20.0%	20%	18%	10%	6%						2.5%
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).																						
		- 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	18%	10%	6%						2.5%
	7019.12	-- Rovings	kg						Free	Free		Free	Free	Free	Free	18%	Ex							2.5%
	7019.13	-- Other Yarn, silvers	kg						Free	Free		Free	Free	Free	Free	18%	Ex							2.5%
	7019.14	-- Mechanically bonded mats	kg						Free	Free		Free	Free	Free	Free	18%	Ex							2.5%
	7019.15	-- Chemically bonded mats	kg						Free	Free		Free	Free	Free	Free	18%	Ex							2.5%
	7019.19	-- Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%						2.5%
		- Mechanically bonded fabrics :																						
	7019.61	-- Closed woven fabrics of rovings	kg						Free	Free		Free	Free	Free	Free	18%	Ex							2.5%
	7019.62	-- Other closed fabrics of rovings	kg						Free	Free		Free	Free	Free	Free	18%	Ex							2.5%
	7019.63	-- Closed woven fabrics, Plain weave, of yarns, not coated or laminated	kg						Free	Free		Free	Free	Free	Free	18%	Ex							2.5%
	7019.64	-- Closed Woven fabrics, plain weave, of yarns, coated or laminated	kg						Free	Free		Free	Free	Free	Free	18%	Ex							2.5%
	7019.65	-- Open woven fabrics of a width not exceeding 30 cm	kg						Free	Free		Free	Free	Free	Free	18%	Ex							2.5%
	7019.66	-- Open woven fabrics of a width exceeding 30 cm	kg						Free	Free		Free	Free	Free	Free	18%	Ex							2.5%
	7019.69	-- Other	kg						Free	Free		Free	Free	Free	Free	18%	Ex							2.5%
		- Chemically bonded fabrics :														18%								
	7019.71	-- Veils (thin sheets)	kg						Free	Free		Free	Free	Free	Free	18%	Ex							2.5%
	7019.72	-- Other closed fabrics	kg						Free	Free		Free	Free	Free	Free	18%	Ex							2.5%
	7019.73	-- Other open fabrics	kg						Free	Free		Free	Free	Free	Free	18%	Ex							2.5%
	7019.80	- Glass wool and articles of glass wool	kg						Free	Free		Free	Free	Free	Free	18%	Ex		5%	Free				2.5%
	7019.90	- Other :																						
	7019.90.10	--- Sanitary ware for indoor use	kg			18%			Free	Free		5%	5%		20%	18%	10%		5%					2.5%
	7019.90.20	--- For the manufacture of fibre glass fishing boats	kg			Free			Free	Free		Free	Free	Free	Free	18%	Ex							2.5%
	7019.90.90	--- Other	kg			Free			Free	Free		Free	Free	Free	18%	10%	6%							2.5%

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70.20	7020.00	Other articles of glass.																								
	7020.00.10	--- Floats for fishing lines and nets	kg					Free	Free		5%	4.5%	10.0%	10%	18%	Ex									2.5%	
	7020.00.20	--- Identifiable parts for industrial machines or equipment	kg					Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%								2.5%	
	7020.00.30	--- Rods for operating 33 kV and 11 kV overhead line switches	kg					Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%								2.5%	
	7020.00.40	--- Screen filters for computer monitors	kg					Free	Free		Free	Free	Free	Free	18%	Ex									2.5%	
	7020.00.50	--- Glass inners for vacuum flasks or for other vacuum vessels	kg					Free	Free		5%	4.5%	10.0%	10%	18%	10%	6%								2.5%	
	7020.00.90	--- Other	kg					Free	Free		5%	5%		20%	18%	10%	6%								2.5%	