

## 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) Luminaires or lighting fittings, illuminated signs, illuminated name-plates and 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 mechanism 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, infra-red 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<sub>2</sub>) content not less than 60% by weight;
  - (b) Mineral wools with a silica (SiO<sub>2</sub>) content less than 60% but with an alkaline oxide (K<sub>2</sub>O or Na<sub>2</sub>O) content exceeding 5% by weight or a boric oxide (B<sub>2</sub>O<sub>3</sub>) content exceeding 2% by weight.
- Mineral wools which do not comply with the above specifications fall in heading 68.06.
- 5.- Throughout this Schedule, the expression "glass" includes fused quartz and Other fused silica.

#### Sub-heading Note.

For the purposes of sub-headings. 7013.21, 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24 per cent.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Customs Duty on Import	Statutory Rate of Customs Duty on Export
(1)	(2)	(3)	(4)	(5)	(6)
70.01	7001.00.00	<b>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.</b>	kg	5%	Free

HS Code	Description	Unit	Rate	Duty
<b>70.02</b>	<b>Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.</b>			
7002.10.00	- Balls	kg	25%	Free
7002.20.00	- Rods	kg	25%	Free
	- Tubes :			
	-- Of fused quartz or other fused silica :			
7002.31.10	--- Neutral glass tubes for the manufacture of ampoules and vials	kg	5%	Free
7002.31.90	--- Other	kg	10%	Free
7002.32.00	-- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per kelvin within a temperature range of 0°C to 300°C	kg	10%	Free
	-- Other :			
7002.39.10	--- Neutral glass tubes for the manufacture of ampoules and vials	kg	5%	Free
7002.39.20	--- Flange tube imported by Industrial IRC holder VAT compliant tube light manufacturing industry	kg	25%	Free
7002.39.90	--- Other	kg	25%	Free
<b>70.03</b>	<b>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>			
	- Non-wired sheets :			
7003.12.00	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer.	m <sup>2</sup>	25%	Free
7003.19.00	-- Other	m <sup>2</sup>	25%	Free
7003.20.00	- Wired sheets	m <sup>2</sup>	25%	Free
7003.30.00	- Profiles	m <sup>2</sup>	25%	Free
<b>70.04</b>	<b>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>			
7004.20.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer.	m <sup>2</sup>	25%	Free
7004.90.00	- Other glass	m <sup>2</sup>	25%	Free
<b>70.05</b>	<b>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.</b>			
7005.10.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	m <sup>2</sup>	25%	Free
	- Other non-wired glass :			
7005.21.00	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	m <sup>2</sup>	25%	Free
	-- Other :			
7005.29.10	--- Ultra clear glass	m <sup>2</sup>	25%	Free
7005.29.90	--- Other	m <sup>2</sup>	25%	Free
7005.30.00	- Wired glass	m <sup>2</sup>	25%	Free
<b>70.06</b>	<b>7006.00.00 Glass of heading Nos. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.</b>	kg	25%	Free
<b>70.07</b>	<b>Safety glass, consisting of toughened (tempered) or laminated glass.</b>			
	- Toughened (tempered) safety glass :			
7007.11.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	10%	Free
	-- Other :			
7007.19.10	--- UL marked glass Imported by industrial IRC holder VAT compliant fire door manufacturing industry	m <sup>2</sup>	25%	Free
7007.19.90	--- Other	m <sup>2</sup>	25%	Free
	- Laminated safety glass :			
7007.21.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	10%	Free
7007.29.00	-- Other	m <sup>2</sup>	25%	Free
<b>70.08</b>	<b>7008.00.00 Multiple-walled insulating units of glass.</b>	kg	25%	Free
<b>70.09</b>	<b>Glass mirrors, whether or not framed, including rear-view mirrors.</b>			
7009.10.00	- Rear-view mirrors for vehicles	kg	25%	Free
	- Other :			
	-- Unframed :			
7009.91.10	--- Spherical and cylindrical only for laboratory use	kg	5%	Free
7009.91.90	--- Other	kg	25%	Free

		-- Framed :			
	7009.92.10	--- Spherical and cylindrical only for laboratory use	kg	5%	Free
	7009.92.90	--- Other	kg	25%	Free
<b>70.10</b>		<b>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.</b>			
	7010.10.00	- Ampoules	kg	10%	Free
	7010.20.00	- Stoppers, lids and other closures	kg	5%	Free
<b>70.11</b>	7010.90.00	- Other	kg	25%	Free
		<b>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.</b>			
	7011.10.00	- For electric lighting	kg	25%	Free
	7011.20.00	- For cathode-ray tubes	kg	10%	Free
	7011.90.00	- Other	kg	15%	Free
<b>[70.12]</b>					
<b>70.13</b>		<b>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).</b>			
	7013.10.00	- Of glass-ceramics	kg	25%	Free
		- Stemware drinking glasses other than of glass-ceramics :			
	7013.22.00	-- Of lead crystal	kg	25%	Free
	7013.28.00	-- Other	kg	25%	Free
		- Other drinking glasses, other than of glass ceramics :			
	7013.33.00	-- Of lead crystal	kg	25%	Free
	7013.37.00	-- Other	kg	25%	Free
		- 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	25%	Free
	7013.42.00	-- Of glass having a linear co-efficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	kg	25%	Free
	7013.49.00	-- Other	kg	25%	Free
		- Other glassware :			
	7013.91.00	-- Of lead crystal	kg	25%	Free
		-- Other :			
	7013.99.10	--- Opal Glassware	kg	25%	Free
	7013.99.90	--- Other	kg	25%	Free
<b>70.14</b>	<b>7014.00.00</b>	<b>Signalling glassware and optical elements of glass (other than those of heading 70.15) not optically worked.</b>	kg	10%	Free
<b>70.15</b>		<b>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.</b>			
	7015.10.00	- Glasses for corrective spectacles	kg	5%	Free
	7015.90.00	- Other	kg	5%	Free
<b>70.16</b>		<b>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 small wares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms.</b>			
		- Glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes :			
	7016.10.10	--- Glass cube Imported by industrail IRC holder VAT compliant glass mozaic manufacturing industry	kg	25%	Free
	7016.10.90	--- Other	kg	25%	Free
	7016.90.00	- Other	kg	25%	Free
<b>70.17</b>		<b>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.</b>			
	7017.10.00	- Of fused quartz or other fused silica	kg	5%	Free
	7017.20.00	- Of other glass having a linear co-efficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	kg	5%	Free

70.18	7017.90.00	- Other <b>Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares, 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 micro spheres not exceeding 1 mm in diameter.</b>	kg	5%	Free
	7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares	kg	25%	Free
	7018.20.00	- Glass micro spheres not exceeding 1 mm in diameter	kg	25%	Free
70.19	7018.90.00	- Other <b>Glass fibres (including glass wool) and articles thereof (for example, yarn, roving, woven fabrics).</b>	kg	25%	Free
	7019.11.00	- Slivers, rovings, yarn and chopped strands and mats thereof : -- Chopped strands, of a length of not more than 50 mm	kg	10%	Free
	7019.12.00	-- Rovings	kg	10%	Free
	7019.13.00	-- Other yarn, slivers -- Mechanically bonded mats :	kg	10%	Free
	7019.14.10	--- Imported by Industrial IRC holder VAT compliant bio-gas plant	kg	25%	Free
	7019.14.90	--- Other -- Chemically bonded mats :	kg	25%	Free
	7019.15.10	--- Imported by Industrial IRC holder VAT compliant bio-gas plant	kg	25%	Free
	7019.15.90	--- Other	kg	25%	Free
	7019.19.00	-- Other - Mechanically bonded fabrics : -- Closed woven fabrics of roving :	kg	10%	Free
	7019.61.10	--- Fibre glass filter/strainers for deep tubewell	kg	5%	Free
	7019.61.20	--- Imported by Industrial IRC holder VAT compliant bio-gas plant	kg	10%	Free
	7019.61.90	--- Other -- Other closed fabrics of rovings :	kg	10%	Free
	7019.62.10	--- Fibre glass filter/strainers for deep tubewell	kg	5%	Free
	7019.62.20	--- Imported by Industrial IRC holder VAT compliant bio-gas plant	kg	10%	Free
	7019.62.90	--- Other	kg	10%	Free
	7019.63.00	-- Closed woven fabrics, plain weave, of yarns, not coated or laminated	kg	10%	Free
	7019.64.00	-- Closed woven fabrics, plain weave, of yarns, coated or laminated -- Open woven fabrics of a width not exceeding 30 cm	kg	10%	Free
	7019.65.10	--- Fibre glass filter/strainers for deep tubewell	kg	5%	Free
	7019.65.90	--- Other -- Open woven fabrics of a width exceeding 30 cm :	kg	10%	Free
	7019.66.10	--- Fibre glass filter/strainers for deep tubewell	kg	5%	Free
	7019.66.90	--- Other -- Other :	kg	10%	Free
	7019.69.10	--- Fibre glass filter/strainers for deep tubewell	kg	5%	Free
	7019.69.90	--- Other - Chemically bonded fabrics : -- Veils (thin sheets) :	kg	10%	Free
	7019.71.10	--- Glass fiber in sheet form imported by Industrial IRC holder VAT compliant accumulator manufacturing industry	kg	25%	Free
	7019.71.90	--- Other	kg	25%	Free
	7019.72.00	-- Other closed fabrics	kg	25%	Free
	7019.73.00	-- Other open fabrics	kg	25%	Free
	7019.80.00	- Glass wool and articles of glass wool - Other : --- Articles of glass fibre imported by Industrial IRC holder VAT compliant bio-gas plant :	kg	25%	Free
	7019.90.11	---- Biogas digester	kg	1%	Free
	7019.90.19	---- Other	kg	10%	Free
	7019.90.20	--- LP gas cylinder capacity below 5000 litres	kg	5%	Free
	7019.90.90	--- Other	kg	10%	Free
70.20		<b>Other articles of glass.</b>			
	7020.00.10	--- Glass inners for vacuum flasks or for other vacuum vessels	u	10%	Free
	7020.00.90	--- Other	kg	25%	Free