

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 and 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 mechanism 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, 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 (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 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 Import Duty | Statutory Rate of Export Duty |
|--------------|------------|--|------------------|-------------------------------|-------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 70.01 | 7001.00.00 | Cullet and other waste and scrap of glass; glass in the mass. | kg | 5% | Free |
| 70.02 | | Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked. | | | |
| | 7002.10.00 | - Balls | kg | 25% | Free |
| | 7002.20.00 | - Rods | kg | 25% | Free |

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|--------------|---|----------------|-----|------|--|
| | - 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 5×10^{-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 VAT registered tube light manufacturing industry | kg | 25% | Free | |
| 7002.39.90 | --- Other | kg | 25% | Free | |
| 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 | 25% | Free | |
| 7003.19.00 | -- Other | m ² | 25% | Free | |
| 7003.20.00 | - Wired sheets | m ² | 25% | Free | |
| 7003.30.00 | - Profiles | m ² | 25% | Free | |
| 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 | 25% | Free | |
| 7004.90.00 | - Other glass | m ² | 25% | Free | |
| 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 | 25% | Free | |
| | - Other non-wired glass | | | | |
| 7005.21.00 | -- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground | m ² | 25% | Free | |
| | -- Other | | | | |
| 7005.29.10 | --- Ultra clear glass imported by VAT registered refrigerator or freezer manufacturing industry | m ² | 25% | Free | |
| 7005.29.90 | --- Other | m ² | 25% | Free | |
| 7005.30.00 | - Wired glass | m ² | 25% | Free | |
| 70.06 | 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. | kg | 25% | Free | |
| 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 | 5% | Free | |
| 7007.19.00 | -- Other | m ² | 25% | Free | |
| | - Laminated safety glass | | | | |
| 7007.21.00 | -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels | kg | 5% | Free | |
| 7007.29.00 | -- Other | m ² | 25% | Free | |
| 70.08 | Multiple-walled insulating units of glass. | kg | 25% | Free | |
| 70.09 | Glass mirrors, whether or not framed, including rear-view mirrors. | | | | |
| 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 | |
| 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. | | | | |

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|----------------|------------|--|----|-----|------|
| | 7010.10.00 | - Ampoules | kg | 10% | Free |
| | 7010.20.00 | - Stoppers, lids and other closures | kg | 5% | Free |
| | 7010.90.00 | - Other | kg | 25% | Free |
| 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 | 25% | Free |
| | 7011.20.00 | - For cathode-ray tubes | kg | 10% | Free |
| | 7011.90.00 | - Other | kg | 15% | Free |
| [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 | 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 5×10^{-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 |
| 70.14 | 7014.00.00 | Signalling glassware and optical elements of glass (other than those of heading 70.15) not optically worked. | kg | 10% | Free |
| 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 | 5% | Free |
| | 7015.90.00 | - Other | kg | 5% | Free |
| 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 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. | | | |
| | 7016.10.00 | - Glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes | kg | 25% | Free |
| | 7016.90.00 | - Other | kg | 25% | Free |
| 70.17 | | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated. | | | |
| | 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 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C | kg | 5% | Free |
| | 7017.90.00 | - Other | kg | 5% | Free |
| 70.18 | | 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. | | | |
| | 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 |
| | 7018.90.00 | - Other | kg | 25% | Free |

| 70.19 | | Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics). | | |
|--------------|--|---|-----|------|
| | - Slivers, rovings, yarn and chopped strands : | | | |
| 7019.11.00 | -- Chopped strands, of a length of not more than 50 mm | kg | 10% | Free |
| 7019.12.00 | -- Rovings | kg | 10% | Free |
| 7019.19.00 | -- Other | kg | 10% | Free |
| | - Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products | | | |
| | -- Mats | | | |
| 7019.31.10 | --- Imported by VAT registered bio-gas plant | kg | 25% | Free |
| 7019.31.90 | --- Other | kg | 25% | Free |
| | -- Thin sheets (voiles) | | | |
| 7019.32.10 | --- Glass fiber in sheet form imported by VAT registered accumulator manufacturing industry | kg | 25% | Free |
| 7019.32.90 | --- Other | kg | 25% | Free |
| 7019.39.00 | -- Other | kg | 25% | Free |
| | - Woven fabrics of rovings | | | |
| 7019.40.10 | --- Fibre glass filter/strainers for deep tubewell | kg | 5% | Free |
| 7019.40.20 | --- Imported by VAT registered bio-gas plant | kg | 10% | Free |
| 7019.40.90 | --- Other | kg | 10% | Free |
| | - Other woven fabrics | | | |
| | -- Of a width not exceeding 30mm | | | |
| 7019.51.10 | --- Fibre glass filter/strainers for deep tubewell | kg | 5% | Free |
| 7019.51.90 | --- Other | kg | 10% | Free |
| | -- 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 | | | |
| 7019.52.10 | --- Fibre glass filter/strainers for deep tubewell) | kg | 5% | Free |
| 7019.52.90 | --- Other | kg | 10% | Free |
| | -- Other | | | |
| 7019.59.10 | --- Fibre glass filter/strainers for deep tubewell | kg | 5% | Free |
| 7019.59.90 | --- Other | kg | 10% | Free |
| | - Other | | | |
| | --- Articles of glass fibre imported by VAT registered bio-gas plant | | | |
| 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 | | Other articles of glass. | | |
| 7020.00.10 | --- Glass inners for vacuum flasks or for other vacuum vessels | u | 10% | Free |
| 7020.00.90 | --- Other | kg | 25% | Free |