

Chapter 70

Glass and glassware

Notes.

- 1.- This Chapter does not cover:
- Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - Articles of Chapter 71 (for example, imitation jewellery);
 - Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - Front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;
 - 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;
 - Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - 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;
 - 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
 - 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:
- glass is not regarded as "worked" by reason of any process it has undergone before annealing;
 - cutting to shape does not affect the classification of glass in sheets;
 - 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:
- Mineral wools with a silica (SiO₂) content not less than 60% by weight;
 - 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 Customs Duty on Import | Statutory Rate of Customs Duty on Export |
|---------|------------|--|------------------|--|--|
| (1) | (2) | (3) | (4) | (5) | (6) |
| 70.01 | 7001.00.00 | 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. | kg | 5% | Free |

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|--------------|--|----------------|-----|------|
| 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 |
| | - 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 Industrial IRC holder VAT compliant 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 | m ² | 25% | Free |
| 7005.29.90 | --- Other | m ² | 25% | Free |
| 7005.30.00 | - Wired glass | m ² | 25% | Free |
| 70.06 | 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. | 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 | 10% | Free |
| | -- Other : | | | |
| 7007.19.10 | --- UL marked glass Imported by industrial IRC holder VAT compliant fire door manufacturing industry | m ² | 25% | Free |
| 7007.19.90 | --- 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 | 10% | Free |
| 7007.29.00 | -- Other | m ² | 25% | Free |
| 70.08 | 7008.00.00 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 |

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| | | -- 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. | | | |
| | 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 and light sources, 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. | | | |
| | | - 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 |
| 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 |

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| 70.18 | 7017.90.00 | - Other 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. | 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 Glass fibres (including glass wool) and articles thereof (for example, yarn, roving, woven fabrics). | 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 | | 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 |

