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Central Excise Tariff Act, 1985

Chapter 70 - Glass and Glassware

CHAPTER 70

Glass and glassware

NOTES

1. This Chapter does not cover :

(a) goods of heading 3207 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or fiakes);

(b) articles of Chapter 71 (for example, imitation jewellery);

(c) optical fibre cables of heading 8544, electrical insulators (heading 8546) or fittings of insulating material of heading 8547;

(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 9405;

(f) 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

(g) buttons, fitted vacuum fiasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings 7003, 7004 and 7005 :

(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, refiecting or non-refiecting 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 refiecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being refiected on the surface of the glass.

3. The products referred to in heading 7006 remain classified in that heading whether or not they have the character of articles.

4. For the purposes of heading 7019, the expression "glass wool" means :

(a) mineral wools with a silica (SiO_2) content not less than 60% by weight;

(b) mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight .

Mineral wools which do not comply with the above specifications fall in heading 6806.

5. Throughout this Schedule, the expression "glass" includes fused quartz and other fused silica.

6. In relation to products of headings 7009, 7010, 7011,[1]7013, 7018 and 7020 the process of printing, decorating or ornamenting shall amount to 'manufacture'.

SUB-HEADING NOTE 354

For the purposes of[2][tariff items 7013 22 00, 7013 33 00, 7013 41 00] and 7013 91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
7001		CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS		
7001 00	-	Cullet and other waste and scrap of glass; glass in the mass:		
7001 00 10	---	Cullet and other waste and scrap of glass	kg.	16%
7001 00 20	---	Enamel glass in the mass	kg.	16%
7001 00 90	---	Other	kg.	16%
7002		GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING 7018), RODS OR TUBES, UNWORKED		
7002 10 00	-	Balls	kg.	16%
7002 20	-	Rods:		
7002 20 10	---	Enamel glass rods	kg.	16%
7002 20 90	---	Other	kg.	16%
	-	Tubes:		
7002 31 00	--	Of fused quartz or other fused silica	kg.	16%
7002 32 00	--	Of other glass having a linear coefficient of Expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 00C to 3000C	kg.	16%
7002 39 00	--	Other	kg.	16%
7003		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, fiashed or having an absorbent, refiecting or non- refiecting layer:		
7003 12 10	---	Tinted	m2	16%
7003 12 90	---	Other	m2	16%

7003 19	--	Other:		
7003 19 10	---	Tinted	m2	16%
7003 19 90	---	Other	m2	16%
7003 20	-	Wired sheets:		
7003 20 10	---	Tinted	m2	16%
7003 20 90	---	Other	m2	16%
7003 30	-	Profiles:		
7003 30 10	---	Tinted	m2	16%
7003 30 90	---	Other	m2	16%
7004		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, fiashed or having an absorbent, refiecting or non-refiecting layer:		
	---	Window glass (sheet glass):		
7004 20 11	----	Tinted	m2	16%
7004 20 19	----	Other	m2	16%
	---	Other:		
7004 20 91	----	Tinted	m2	16%
7004 20 99	----	Other	m2	16%
7004 90	-	Other glass:		
	---	Window glass (sheet glass):		
7004 90 11	----	Tinted	m2	16%
7004 90 19	----	Other	m2	16%
	---	Other:		
7004 90 91	----	Tinted	m2	16%

7004 90 99	----	Other	m2	16%
7005		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, refiecting or non refiecting layer:		
7005 10 10	---	Tinted	m2	16%
7005 10 90	---	Other	m2	16%
	-	Other non wired glass :		
7005 21	--	Coloured throughout the mass (body tinted) opacified, fiashed or merely surface ground:		
7005 21 10	---	Tinted	m2	16%
7005 21 90	---	Other	m2	16%
7005 29	--	Other:		
7005 29 10	---	Tinted	m2	16%
7005 29 90	---	Other	m2	16%
7005 30	-	Wired glass:		
7005 30 10	---	Tinted	m2	16%
7005 30 90	---	Other	m2	16%
7006 00 00	---	GLASS OF HEADING 7003, 7004 OR 7005, BENT, EDGE WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	kg.	16%
7007	---	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.	16%
7007 19 00	--	Other	m2	16%
	-	Laminated safety glass :		

7007 21	--	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
7007 21 10	---	Bullet proof glass	kg.	16%
7007 21 90	---	Other	kg.	16%
7007 29 00	--	Other	m2	16%
7008	---	MULTIPLE WALLED INSULATING UNITS OF GLASS		
7008 00	-	Multiple walled insulating units of glass:		
7008 00 10	---	Glazed glass, double walled	kg.	16%
7008 00 20	---	Glazed glass, multiple walled	kg.	16%
7008 00 90	---	Other	kg.	16%
7009		GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR VIEW MIRRORS		
7009 10	-	Rear view mirrors for vehicles:		
7009 10 10	---	Prismatic rear view mirror for vehicles	kg.	16%
7009 10 90	---	Other	kg.	16%
	-	Other :		
7009 91 00	--	Unframed	kg.	16%
7009 92 00	--	Framed	kg.	16%
7010		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.	16%
7010 20 00	-	Stoppers, lids and other closures	kg.	16%
7010 90 00	-	Other	kg.	16%
7011		GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE RAY TUBES OR THE LIKE		

7011 10	-	For electric lighting:		
7011 10 10	---	Glass envelopes for fiuorescent lamps	kg.	16%
7011 10 20	---	Glass envelopes for filament lamps	kg.	16%
7011 10 90	---	Other	kg.	16%
7011 20 00	-	For cathode-ray tubes	kg.	16%
7011 90	-	Other:		
7011 90 10	---	Glass envelopes for electronic valves	kg.	16%
7011 90 90	---	Other	kg.	16%
[3][***]				
[4][7013		GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 7010 OR 7018)		
7013 10 00	-	Of glass-ceramics	kg.	16%
	-	Stemware drinking glasses, other than of glass-ceramics:		
7013 22 00	--	Of lead crystal	kg.	16%
7013 28 00	--	Other	kg.	16%
	-	Other drinking glasses, other than of glass-ceramics:		
7013 33 00	--	Of lead crystal	kg.	16%
7013 37 00	--	Other	kg.	16%
	-	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.	16%
7013 42 00	--	Of glass having a linear coefficient of expansion not exceeding 5 x 106 per Kelvin	kg.	16%
		within a temperature range of 0 C to 300 C		
7013 49 00	--	Other	kg.	16%
	-	Other glassware :		

7013 91 00	--	Of lead crystal	kg.	16%
7013 99 00	--	Other	kg.	16%]
7014	---	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING 7015), NOT OPTICALLY WORKED		
7014 00	-	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked:		
7014 00 10	---	Signalling glassware	kg.	16%
7014 00 20	---	Optical elements	kg.	16%
7015		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:		
7015 10 10	---	Ophthalmic rough blanks	kg.	16%
7015 10 20	---	Flint button	kg.	16%
7015 10 90	---	Other	kg.	16%
7015 90	-	Other:		
7015 90 10	---	Clock and watch glasses and similar glasses, curved, bent, hollowed and the like, glass spheres and segments of spheres for the manufacture of such glasses	kg.	16%
7015 90 20	---	Glass for sun glasses	kg.	16%
7015 90 90	---	Other	kg.	16%
7016		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 smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg.	16%

7016 90 00	-	Other	kg.	16%
7017		LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED		
7017 10 00	-	Of fused quartz or other fused silica	kg.	16%
7017 20 00	-	Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 00C to 3000C	kg.	16%
7017 90	-	Other:		
7017 90 10	---	Graduated or calibrated laboratory glassware	kg.	16%
7017 90 20	---	Pharmaceutical glassware	kg.	16%
7017 90 30	---	Hygienic glassware	kg.	16%
7017 90 90	---	Other	kg.	16%
7018		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:		
7018 10 10	---	Bangles	kg.	Nil
7018 10 20	---	Beads	kg.	Nil
7018 10 90	---	Other	kg.	16%
7018 20 00	-	Glass microspheres not exceeding 1 mm in diameter	kg.	16%
7018 90	-	Other:		
7018 90 10	---	Glass statues	kg.	16%
7018 90 90	---	Other	kg.	16%
7019		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.	16%
7019 12 00	--	Rovings	kg.	16%
7019 19 00	--	Other	kg.	16%
	-	Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products :		
7019 31 00	--	Mats	kg.	16%
7019 32 00	--	Thin sheets (voiles)	kg.	16%
7019 39 00	--	Other	kg.	16%
7019 40 00	-	Woven fabrics of rovings	kg.	16%
	-	Other woven fabrics :		
7019 51 00	--	Of a width not exceeding 30 cm	kg.	16%
7019 52 00	--	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/sq. metre, of filaments measuring per single yarn not more than 136 tex	kg.	16%
7019 59 00	--	Other	kg.	16%
7019 90	-	Other:		
7019 90 10	---	Glass wool or glass fibre	kg.	16%
7019 90 90	---	Other	kg.	16%
7020	---	OTHER ARTICLES OF GLASS		
7020 00	-	Other articles of glass:		
	---	Glass shells, glass globes and glass founts:		
7020 00 11	----	Globes for lamps and lanterns	kg.	Nil
7020 00 12	----	Founts for kerosene wick lamps	kg.	Nil
7020 00 19	----	Other	kg.	16%
	---	Glass chimneys:		
7020 00 21	----	For lamps and lanterns	kg.	Nil

7020 00 29	----	Other	kg.	16%
7020 00 90	---	Other	kg.	16%

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1. Substituted for "7015" by the Finance Act, 2005.

2. The words "sub-headings 7013 21, 7013 31" substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

3. Entries shall be omitted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

"7012 00 00	GLASS INNERS FOR VACUUM FLASKS OR FOR OTHER VACUUM VESSELS	kg.	16%"

4. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution, it read as under:-

"7013	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING 7010 OR 7018)		
7013 10 00	Of glass-ceramics	kg.	16%
	Drinking glasses other than of glass-ceramics :		
7013 21 00	Of lead crystal	kg.	16%
7013 29 00	Other	kg.	16%
	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass- ceramics :		
7013 31 00	Of lead crystal	kg.	16%
7013 32 00	Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 00C to 3000C	kg.	16%
7013 39 00	Other	kg.	16%
	Other glassware :		
7013 91	Of lead crystal:		
7013 91 10	Glass statues	kg.	16%
7013 91 90	Other	kg.	16%

	-			
7013 99	- -	Other:		
7013 99 10	- - -	Glass statues	kg.	16%
7013 99 90	- - -	Other	kg.	16%"