

**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 or 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 mechanisms 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 (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 the Nomenclature, the expression " glass " includes fused quartz and other fused silica.

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Subheading Note.

1.-For the purposes of subheadings 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 %.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
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HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>70.01</b> 7001.0000.00	<b>Cullet and other waste and scrap of glass; glass in the mass</b> .		10	5		
<b>70.02</b> 7002.1000.00 7002.2000.00 7002.3100.00 7002.3200.00 7002.3900.00	<b>Glass in balls, rods or tubes, unworked</b> Glass in Balls Glass in Rods Glass in tubes of fused quartz or other fused silica Tubes of other glass with linear coefficient of expansion > 5 x 10 <sup>6</sup> /K @ 0 oC to 300 oC .18) not specified		10 10 20 20 20	5 5 5 5 5		
<b>70.03</b> 7003.1200.00 7003.1900.00 7003.2000.00 7003.3000.00	<b>Cast glass and rolled glass, not otherwise worked</b> Cast glass and rolled glass, in sheets, nonwired, coloured, opacified /absorbent layer . ... or having absorbent layered wired Cast and rolled sheetsglass .	M2 M2 M2 M2	20 20 20 20	5 5 5 5		
<b>70.04</b> 7004.2000.00 7004.9000.00	<b>Drawn/blown glass, in sheets, not otherwise worked</b> Drawn glass and blown glass, in sheets, nonwired, coloured, opacified /absorbent layer .	M2 M2	20 20	5 5		
<b>70.05</b> 7005.1000.00 7005.2100.00 7005.2900.00 7005.3000.00	<b>Float glass and surface ground or polished glass, in sheets</b> . Float glass, coloured throughout the mass opacified, flashed or merely surface ground Float glass, non wired and non coloured, .	M2 M2 M2 M2	20 20 20 20	5 5 5 5		
<b>70.06</b> 7006.0000.00	<b>Glass of 70.03, 70.04 or 70.05, bent, edge-worked, engraved, etc</b> .03 to 70.05, bent, edged..not framed /fitted with other materials.		20	5	15	
<b>70.07</b> 7007.1100.00 7007.1900.00 7007.2100.00 7007.2900.00	<b>Safety glass, consisting of toughened (tempered) or laminated glass</b> Toughened safety glass of size and shape suitable for incorporation in vehicles, aircraft Toughened safety glass of size and shape not suitable for vehicles, aircraft Laminated safety glass of shape suitable for incorporation in vehicles, aircraft Laminated safety glass not suitable for incorporation in vehicles, aircraft	M2 M2 M2 M2	20 20 20 20	5 5 5 5		
<b>70.08</b> 7008.0000.00	<b>Multiple-walled insulating units of glass</b> .		20	5		
<b>70.09</b> 7009.1010.00 7009.1090.00 7009.9100.00 7009.9200.00	<b>Glass mirrors (incl. rear-view mirrors)</b> Rearview mirrors for vehicles for motorcycles and bicycles Rearview mirrors for vehicles for other vehicles Glass mirrors unframed Glass mirrors Framed		10 10 20 20	5 5 5 5		
<b>70.10</b> 7010.1000.00 7010.2000.00 7010.9011.00	<b>Carboys, bottles, flasks... ampoules, etc; stoppers, lids..., of glass</b> Ampoules of glass Stoppers, lids and other closures of glass Carboys, bottles and flasks of glass > 1l		10 10 10	5 5 5		

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<b>70.10</b>	<b>Carboys, bottles, flasks... ampoules, etc; stoppers, lids..., of glass</b>					
7010.9012.00	Glass Jars, pots and similar containers, including preserving jars > 1l		10	5		
7010.9019.00	Other phials, ampoules and other containers, of glass, >1 l		10	5		
7010.9021.00	.33l =< 1l		10	5		
7010.9022.00	... including preserving jars of a capacity exceeding 0.33l =< 1l		10	5		
7010.9029.00	.33l =< 1l		10	5		
7010.9031.00	.15l but not exceeding 0.33l:		10	5		
7010.9032.00	.15l<= 0.33l:		10	5		
7010.9039.00	.15l<= 0.33l:		10	5		
7010.9041.00	.15l:		10	5		
7010.9042.00	.15l:		10	5		
7010.9049.00	.15 litres		10	5		
<b>70.11</b>	<b>Glass envelopes (incl. bulbs and tubes), open, and glass parts thereof</b>					
7011.1000.00	Glass envelopes (including bulbs and tubes), open, and glass parts for electric lamps,		20	5		
7011.2000.00	Glass envelopes (including bulbs and tubes), open, and glass parts For cathode ray tubes		20	5		
7011.9000.00	Glass envelopes, open, and glass parts of unspecified use		20	5		
<b>70.13</b>	<b>Glassware used for table, kitchen, toilet, office..., nes</b>					
7013.1000.00	...(not of heading 70.10 /70.18)glassceramics		20	5		
7013.2200.00	Stemware drinking glasses, other than of glassceramics of lead crystal		20	5		
7013.2800.00	.		20	5		
7013.3300.00	Drinking glasses of lead crystal		20	5		
7013.3700.00	.		20	5		
7013.4100.00	Glassware of a kind used for table or kitchen purposes made of lead crystal		20	5		
7013.4200.00	. Made of lead crystal a <5 x 10 <sup>6</sup> /K @ 0 oC to 300 oC		20	5		
7013.4900.00	Other glassware of a kind used for table or kitchen purposes not specified		20	5		
7013.9100.00	.13 made of lead crystal		20	5		
7013.9900.00	.		20	5		
<b>70.14</b>	<b>Signalling glassware and optical elements of glass, not optically worked</b>					
7014.0000.00	. 70.15)not optically worked		20	5		
<b>70.15</b>	<b>Clock or watch glasses, glass for spectacles, not optically worked</b>					
7015.1000.00	Glasses for corrective spectacles		5	5		
7015.9000.00	Clock or watch glasses and similar glasses, glasses for non corrective or		20	5		
<b>70.16</b>	<b>Paving blocks... of glass, used for building or construction purposes</b>					
7016.1000.00	Glass cubes and other glass smallwares for mosaics or similar decorative purposes		20	5		
7016.9000.00	... and articles of pressed/moulded glass, for building/const. purposes;		20	5		
<b>70.17</b>	<b>Laboratory, hygienic or pharmaceutical glassware</b>					
7017.1000.00	Laboratory, hygienic /pharmaceutical glassware, made of fused quartz or fused silica		5	5		
7017.2000.00	- 300 oC		5	5		
7017.9000.00	., hygienic or pharmaceutical glassware, not specified in 70.17		10	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>70.18</b>	<b>Glass smallwares, etc; glass microspheres =&lt;1mm in diameter</b>					
7018.1000.00	...and similar glass smallwares		20	5		
7018.2000.00	Glass microspheres not exceeding 1 mm in diameter		20	5		
7018.9000.00	Glass eyes not prosthetic articles; statuettes, ornaments , not imitation jewellery		20	5		
<b>70.19</b>	<b>Glass fibres (incl. glass wool) and articles thereof (eg woven fabrics)</b>					
7019.1100.00	Glass fibres and articles thereof Chopped strands, of a length of =< 50 mm		10	5		
7019.1200.00	Rovings ( long and narrow bundle of glass fiber)		10	5		
7019.1900.00	Other		10	5		
7019.3100.00	Nonwoven glassMats		20	5		
7019.3200.00	Thin sheets (glass voiles)		20	5		
7019.3900.00	.90		20	5		
7019.4000.00	Woven fabrics of rovings (glass)		20	5		
7019.5100.00	Other woven fabric of glassfiber of a width exceeding 30 cm		20	5		
7019.5200.00	Other woven fabric of glassfiber of a width not exceeding 30 cm		20	5		
7019.5900.00	Other woven fabrics form glass fibers not specified		20	5		
7019.9000.00	.19.		20	5		
<b>70.20</b>	<b>Other articles of glass, nes</b>					
7020.0010.00	Fishing floats for fishing nets made of glass		5	5		
7020.0090.00	.		20	5		