

✚ Brief description of goods

Goggles of plastics, in the shape of spectacles, which are designed for viewing the images of video or TV stereoscopically. A cable is attached to the frame for connection of an adapter.

The liquid crystal shutters are incorporated in the lenses. A signal is transmitted to the lenses through the cable from the adapter which is connected to a video or TV. The liquid crystal shutters in the right and left lenses open and close alternatively in contact with the signal and that allows the user to view stereoscopic images.

✚ Classification

9004.90-000

✚ Reason for classification

The goggles are in the shape of spectacles and designed for viewing of stereoscopic images. Heading 90.13 covers liquid crystal devices. However, the goggles are not a liquid crystal device itself but incorporate a liquid crystal device.

The Explanatory Note to heading 90.04 prescribes that the heading “covers spectacles for viewing stereoscopic (three-dimensional) pictures” and illustrates “polarizing spectacles fitted with lenses of plastics for viewing three-dimensional films” as an example.

Although the mechanism of the goggles is different from polarizing spectacles, they are the same in that both are used for the purpose of viewing stereoscopic images and their shapes closely resemble that of spectacles. Thus it is considered that heading 90.04 provides more specific description than heading 85.43 (Electrical machines and apparatus having individual functions).

Therefore, the goggles described above is classified as other spectacles.



Note:

The nature of the goods to be the basis for customs duty assessment depends on the conditions at the time of the import declaration of the goods with some specific exceptions (Article 4 of the Customs Law).

This classification example describes general replies based on the certain condition and do not necessarily represent all cases. Therefore, the classification decision on your actual importation may be different from that described here according to its condition.

If you wish to have a reply about the tariff classification and duty rate of specific goods that will be respected at the examination of import declaration, please ask Customs for Advance Ruling in writing.