

✚ Brief description of goods

Men's jacket made of 100% cotton whose one side is made of knitted fabric (plain knitting) and the other side is made of woven fabric (plain weave). Pockets and logo prints at the back are on both sides so that it can be worn with either side exposed.

✚ Classification

6201.92-200

✚ Reason for classification

A men's jacket is classified in heading 61.01 when it is made of knitted fabric and in heading 62.01 when it is made of woven fabric.

In the case of the jacket described above, it is not possible to determine which side gives the essential character from the viewpoint of both practicality and decoration, since it has pockets on both sides and the logo is printed at the back of both sides. Therefore, it is classified in heading 62.01 by application of GIR 3 (c).

**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.