

✿ Brief description of goods

Mask made of three layers of nonwovens. A needle coated with polyethylene is sewn into the nose pad part. It is used for the prevention of spreading of cold viruses and inhalation of pollen.

✿ Classification

6307.90-029

✿ Reason for classification

The mask consists of three layers of nonwoven fabrics. Therefore, it is classified as stated above as “facemasks for protection against dust, odors, etc.... consisting of several layers of nonwovens, whether or not treated with activated carbon” prescribed in Explanatory Note (23) to heading 63.07.

**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.