



GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS APPRAISEMENT (EAST)
CUSTOM HOUSE, KARACHI



C-210/KAPE/DC/PCT/2022-

Dated: 10.12.2022

PUBLIC NOTICE NO. 13/2022

SUBJECT: **CLASSIFICATION OF ITEM 'NIGHT VISION GOOGLES WITH EXTRA LENS (PVS-7 3N)**

The Collectorate of Customs (Enforcement), Peshawar forwarded a reference vide letter C.No.Cus/BKIA/DRRA/DP/6405 dated 08.09.2021 for classification of 'PVS-7 3N Night Vision Goggles With Extra Lens'.

2. Brief facts as reported by the referring Collectorate are that importer M/s Crimson International imported 08 consignments of 'PVS-7 3N Night Vision Goggles with Extra Lens' and cleared under PCT Heading 9004.9000 upon payment of custom duty @ 3% and allied taxes. However, audit authorities during the audit observed that the record revealed that the goods were not merely goggles, rather these were battlefield or surveillance night vision goggles equipped with infrared technology and acted like modern cameras with optical telescoping functions for better visibility for the user. Therefore, the audit authorities are of the view that the impugned goods are classifiable under PCT heading 9005.8000 where binoculars, monoculars, other similar optical telescopes are classified, attracting custom duty @ 11%. On the other hand, the Collectorate is of the view that the under reference goods are a single tube night vision goggles third generation intensifiers standard for military night vision and that the goods are auto-gated to prevent image intensifier damage if exposed to intense light. The Collectorate further contended that these goggles have active night vision using a built-in infrared LED for low light and are not binoculars or telescope and are rightly classifiable under PCT heading 9004.9000.

3. The meeting of Classification Committee was on 12.11.2022 which was attended by the representative of Collectorate of Customs (Enforcement), Peshawar and members of the Classification Committee. The representative of the referring Collectorate reiterated the version of the Collectorate that the impugned goods have been rightly classified by the Collectorate under PCT heading 9004.9000. The Classification Committee discussed the matter in detailed and perused the documents, information and catalogue of subject goods. As per catalogue, the impugned goods are 'The AN/PVS-7 is a single tube night vision device. Third generation image intensifiers are standard for military night vision. The PVS-7 is auto-gated to prevent image

intensifier damage if exposed to intense light. The goggles have active night vision using a built-in infrared LED for low light situations. They are waterproof and charged with nitrogen to prevent internal condensation while moving between extreme temperatures. They were designed to replace the older AN/PVS-5 from the Vietnam War. Though slowly being phased out by the AN/PVS-14, the AN/PVS-7 is still being used by the United States Armed Forces with hundreds of thousands in service’.

4. The Classification Committee has gone through the arguments and documents put forth and also considered the relevant provisions of law dealing with the HS classification. The Classification of any imported goods under Pakistan Customs Tariff is determined under the General Rules for the Interpretation (GIR) of First Schedule to the Customs Act, 1969. The terms of the two headings under consideration i.e. 90.04 and 90.05 are reproduced below:

90.04	<i>Spectacles, goggles and the like, corrective, protective or other.</i>
90.05	<i>Binoculars, monoculars, other optical telescopes, and mountings therefore; other astronomical instruments and mountings therefore, but not including instruments for radio- astronomy.</i>

5. As per explanatory notes of HS Code 90.04, this heading covers ‘*articles (usually comprising a frame or support with lenses or shields of glass or other material), for use in front of the eyes, generally intended either to correct certain defects of vision or to protect the eyes against dust, smoke, gas etc or dazzle; it also covers spectacles for viewing stereoscopic (three-dimensional) pictures*’. Bare perusal of Explanatory Notes clearly transpires that those spectacles, goggles and the like articles are covered under this heading which are of protective, safety or shield in nature for protecting eyes against dust, smoke, gas, dazzle etc or for rectification/correction of vision, like sunglasses, spectacles used for mountaineering or winter sports, goggles for airman, motorists, chemist, welders, electrician, quarryman, etc, goggles for underwater use, etc.

6. As per explanatory notes of HS Code 90.05, this heading covers binoculars, almost all types of telescopes, transit instruments, Altazimuths or azimuth circles, coelostats, Heliostats and siderostats, Spectrographs and spectroheliostopes, heliometers, etc. As per Explanatory Notes of this heading the categories of binoculars include ‘*opera glasses, binoculars for touring or hunting, military binoculars (including night glasses and certain perioscopic binoculars) and binoculars made in the form of spectacles*’. Furthermore, this heading includes

‘telescopes, and more particularly binoculars, which utilize infra-red light and which incorporate image converter tubes to convert the magnified infra-red image into an image which can be seen by the human eye; these infra-red instruments are used at night, particularly by armed forces. Also included are telescope, binoculars and the like which utilize light amplifiers (also known as image intensifiers) to increase the brightness of an image which is below the visual threshold to level where the image can be seen’.

7. Foregoing in view, Committee is of the view that the imported "PVS-7 3N Night Vision Goggles With Extra Lens" is classifiable under PCT heading 9005.8000, under GIR 1.

8. The above classification determination is specific to the product whose details/specifications have been given above. Further, the ruling is based on the documents, catalogue and information provided by the referring Collectorate and shall be treated as annulled if it is found at any subsequent stage that the same was obtained by providing incorrect, false, misleading or incomplete information.

9. This Public Notice is issued in terms of Chapter-II (Classification) of CGO 12/2002 dated 15.06.2002.

(Mushtaq Ali Shahani)
Additional Collector of Customs/
Chairman Classification Committee

Copy for information to:

1. The Member Customs (Policy / Operations), Federal Board of Revenue, Islamabad.
2. The Member (Customs Legal & Accounting), Federal Board of Revenue, Islamabad.
3. The Member (FATE), Federal Board of Revenue, Islamabad with the request to publish this ruling on FBR website.
4. The Chief Collector of Customs (Appraisalment) South, Custom House, Karachi.
5. The Chief Collector of Customs (Enforcement) South, Custom House, Karachi.
6. The Chief Collector of Customs (Appraisalment) Central, Custom House, Lahore.
7. The Chief Collector of Customs (Enforcement) Central, Custom House, Lahore.
8. The Chief Collector of Customs (North), Custom House, Islamabad.
9. The Chief Collector of Customs (Balochistan), Custom House, Quetta.
10. The Collectorate of Customs (Enforcement), Peshawar.
11. The Collectorate of Customs, Appraisalment (East/West/PMBQ), Karachi.
12. The Director, Reforms and Automation (R&A), Custom House, Karachi with the request to incorporate this ruling in WeBoC.
13. The Project Director, WeBoCGlo, Custom House, Karachi for necessary action.
14. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
15. The Karachi Chamber of Commerce & Industry, Karachi.
16. The Karachi Customs Agents Association, Karachi.
17. Notice Board.

(Mushtaq Ali Shahani)
Additional Collector of Customs/
Chairman Classification Committee