

*What Every Member of the  
Trade Community Should Know About:*

# Footwear



AN INFORMED COMPLIANCE PUBLICATION

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**U.S. CUSTOMS and BORDER PROTECTION**

**NOTICE:**

This publication is intended to provide guidance and information to the trade community. It reflects the position on or interpretation of the applicable laws or regulations by U.S. Customs and Border Protection (CBP) as of the date of publication, which is shown on the front cover. It does not in any way replace or supersede those laws or regulations. Only the latest official version of the laws or regulations is authoritative.

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## PREFACE

On December 8, 1993, Title VI of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), also known as the Customs Modernization or “Mod” Act, became effective. These provisions amended many sections of the Tariff Act of 1930 and related laws.

Two new concepts that emerge from the Mod Act are “informed compliance” and “shared responsibility,” which are premised on the idea that in order to maximize voluntary compliance with laws and regulations of U.S. Customs and Border Protection, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on CBP to provide the public with improved information concerning the trade community’s rights and responsibilities under customs regulations and related laws. In addition, both the trade and U.S. Customs and Border Protection share responsibility for carrying out these requirements. For example, under Section 484 of the Tariff Act, as amended (19 U.S.C. 1484), the importer of record is responsible for using reasonable care to enter, classify and determine the value of imported merchandise and to provide any other information necessary to enable U.S. Customs and Border Protection to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met. CBP is then responsible for fixing the final classification and value of the merchandise. An importer of record’s failure to exercise reasonable care could delay release of the merchandise and, in some cases, could result in the imposition of penalties.

Regulations and Rulings (RR) of the Office of International Trade has been given a major role in meeting the informed compliance responsibilities of U.S. Customs and Border Protection. In order to provide information to the public, CBP has issued a series of informed compliance publications on new or revised requirements, regulations or procedures, and a variety of classification and valuation issues.

This publication, prepared by the National Commodity Specialist Division of Regulations and Rulings is entitled “Footwear”. It provides guidance regarding the classification of these items. We sincerely hope that this material, together with seminars and increased access to rulings of U.S. Customs and Border Protection, will help the trade community to improve voluntary compliance with customs laws and to understand the relevant administrative processes.

The material in this publication is provided for general information purposes only. Because many complicated factors can be involved in customs issues, an importer may wish to obtain a ruling under Regulations of U.S. Customs and Border Protection, 19 C.F.R. Part 177, or to obtain advice from an expert who specializes in customs matters, for example, a licensed customs broker, attorney or consultant.

Comments and suggestions are welcomed and should be addressed to U.S. Customs and Border Protection, Office of International Trade, Executive Director, Regulations and Rulings, 799 9<sup>th</sup> Street N.W. 7<sup>th</sup> floor, Washington, D.C. 20229-1177.

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# **FOOTWEAR**

## **INTRODUCTION**

This footwear informed compliance publication has been put together by the National Commodity Specialist Division (NCSO), Office of Regulations & Rulings, United States Customs & Border Protection. It is to be used in conjunction with the Harmonized Tariff Schedule of the United States (HTSUS) and is a guide to help interpret Chapter 64 of the HTSUS. This compliance publication has been designed to help you find the proper classification of footwear and footwear parts provided for in Chapter 64, HTSUS. Chapter 64 is divided into six headings; each heading provides for particular types of footwear or footwear parts:

- 6401** Rubber or plastics waterproof footwear of molded or cement construction.
- 6402** Footwear with uppers and outer soles of predominantly rubber or plastic.
- 6403** Footwear with predominantly leather uppers and outer soles of rubber, plastics, leather or composition leather.
- 6404** Footwear with uppers of predominantly textile materials and outer soles of rubber, plastic, leather or composition leather.
- 6405** Other footwear not classified in heading 6401 through 6404.
- 6406** Footwear parts and related items.

Basically, footwear classification in Chapter 64, HTSUS, depends on two factors, the identification of the component material comprising the greatest external surface area of the upper and the external surface area of the outer sole. Once you identify the material comprising the external surface area of the upper and outer sole of the item, you can begin looking for the proper classification by finding the heading which best describes it. For example, if you plan to import footwear with a predominantly plastic upper and a predominantly plastic outer sole, look for its classification within heading 6402.

## **MATERIALS AND COMPONENTS**

The upper is the part of the footwear above the sole. However, in certain plastic molded footwear or moccasins, a single piece of material forms the sole and part, or all, of the upper with no clear line of demarcation identifying where the upper ends and the sole begins. In this situation, the upper is the part of the shoe that covers the top and sides of the foot. The material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments. Generally, upper material will cover the sides and top of the foot.

In order for a material to be considered the “external surface area of the upper” (ESAU) it must be:

1. Visible on the surface of the shoe.
2. Plausible or viable upper material.
3. Essential (its removal would render the shoe incomplete). Materials which provide structural support, rigidity or strength to the shoe are considered upper material.

The constituent material of the outer sole shall be taken to be the material having the greatest external surface area in contact with the ground, when in use, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

## **FOOTWEAR OF CHAPTER 64 - EXCLUSIONS**

Footwear classified in Chapter 64 HTSUS excludes:

1. Footwear of textile materials without an outer sole glued, sewn or otherwise affixed or applied to the upper, or footwear of textile material with no clear line of demarcation between the sole and upper such as infant booties and slipper socks with traction dots. (In order to be classified in Chapter 64, HTSUS, footwear of textile material must have an outer sole. The “outer sole” must be a separately identifiable component prior to its application to the upper and must encompass essentially the entire underfoot area. The article must not be designed to be worn inside other footwear).
2. Disposable shoe or foot coverings of flimsy material (paper, plastic sheeting, gauzy textile, etc). You can usually tear or rip “flimsy” material by pushing your finger through it with little effort.
3. Worn footwear of 6309 (must show appreciable wear - ripped, holes). Used footwear (scuffs, dirt) remains classified in chapter 64.
4. Orthopedic footwear (made to measure for a particular person) and orthopedic appliances such as talipes appliances, surgical boots and cast boots which are not usually sold in pairs and are usually sold in surgical supply stores, and usually require a doctor’s prescription.
5. Sports equipment including skate boots with the skates or wheels attached, swim fins or flippers, water or snow skis and snowshoes.
6. Animal or pet footwear.
7. Toy footwear.



## FOOTWEAR DEFINITIONS

**These definitions are provided merely as guidelines to assist in classifying footwear in Chapter 64, Harmonized Tariff Schedule of the United States (HTSUS).**

### **They are not to be construed as Customs rulings**

#### **Accessories or reinforcements:**

Generally, accessories or reinforcements are non-structural materials added to either a substantially complete upper or outer sole. They generally consist of overlays lying on top of other materials. Accessories or reinforcements are not included in external surface area measurements for either the upper or outer sole. However, certain tariff provisions require that accessories or reinforcements be added back to the upper, after the applicable heading is determined to arrive at the appropriate subheading. Examples of accessories or reinforcements on footwear uppers include ankle patches, edging, ornamentation, buckles, tabs, eyelet stays, non-removable laces, slide fasteners (zippers), certain hook & loop (Velcro ®) straps, etc. Examples of accessories or reinforcements on outer soles include spikes, bars, nails and protectors (taps).

**Adhesive: (6404.11.41, 6404.11.49, 6404.11.61, 6404.11.69, 6404.19.42, 6404.19.47, 6404.19.49, 6404.19.61, 6404.19.69)**

In an exclusively “adhesive” construction, all of the pieces of the bottom i.e., sole and mid-sole (if any), would separate from the upper or from each other if all adhesives, cements and glues were dissolved. Adhesive is the only thing keeping the bottom attached to the upper (no stitching, nailing, taping, stapling, etc.).

It includes:

1. Shoes in which the pieces of the upper are stitched to each other, but not to any part of the bottom.
2. Shoes in which there is a fake stitch in the sole, i.e., the stitch does not unite two different pieces, but only goes back and forth through the same piece.

It does not include:

1. “Vulcanized” construction footwear.
2. “Simultaneous molded” construction footwear.
3. Molded footwear in which the upper and the bottom are one piece of molded rubber or plastic.
4. Footwear in which any staples, rivets, stitching or any of the methods above are utilized to attach the upper to the bottom.

## **Athletic:**

**(Additional U.S. Note 2) The term “tennis shoes, basketball shoes, gym shoes, training shoes and the like” covers athletic footwear other than sports footwear, whether or not principally used for such athletic games or purposes.**

“Athletic” footwear includes:

1. Lightweight “sneaker” type flexible soled footwear capable of being used in athletic activities requiring fast footwork or extensive running. Some of the features found in athletic footwear include (but are not limited to) foxing or foxing-like bands, athletic outer sole tread, padded tongue, foot-bed and collar, toe bumpers, heel counters, anti-injury devices, secure means of closure and general athletic appearance. Athletic footwear for classification purposes need not exhibit all such features.

It does not include:

1. Open toe/heel footwear, sandals, or any footwear that does not enclose the foot as the named exemplars do.
2. Slip-on footwear without a means of closure to secure the shoe to the foot.

**At the heel:(6404.11.41, 6404.11.49, 6404.11.61, 6404.11.69, 6404.19.42, 6404.19.47, 6404.19.49, 6404.19.61, 6404.19.69)**

“At the heel” refers to overlap of the upper by the sole in the above subheadings. It does not include any of the side area of the shoe. “At the heel” cannot exceed 2.5 inches in length measured with a tape measure.

**At the toe: (6404.11.41, 6404.11.49, 6404.11.61, 6404.11.69, 6404.19.42, 6404.19.47, 6404.19.49, 6404.19.61, 6404.19.69)**

“At the toe” refers to the overlap of the upper by the sole in the above subheadings. It does not include any of the side area of the shoe. “At the toe” cannot exceed 2.5 inches in length measured with a tape measure.

## **Composition Leather:**

Composition leather (a.k.a.: bonded leather) is usually made by binding together natural leather fibers or small pieces of natural leather (see heading 4115) with a binding material (usually glue or plastics material) or without a binding material, by strong compression. It is made of leather waste or scraps formed into strips, sheets, slabs or other forms.

### **Cork:**

“Cork” in footwear includes natural cork, compressed cork and composition (agglomerated) cork.

### **Covering the Ankle:**

If the shoe upper extends upward to cover at least half of the lateral (outside) ankle bone, the shoe covers the ankle. If the shoe upper does not extend upward to cover at least half of the lateral ankle bone, the shoe does not cover the ankle. Footwear with ankle straps, laces or ties that extend up the leg and do not obscure from view at least half of the ankle bone do not cover the ankle, even though they extend above the ankle.

### **Cuff:**

When determining the constituent material having the greatest external surface area of a boot upper, we generally do not include the boot liner (theoretically facing the inside). However, certain boots are designed to be worn in a cuffed condition with the top of the shaft rolled down to expose a portion of the lining. If the boot is designed to be cuffed, the exposed portion of the lining (the cuff) is generally considered accessory or reinforcement. We assume the boot is intended to be “cuffed” if:

1. The country of origin/size label is located far down inside the shaft and will not be visible when the boot is cuffed. - OR- The country of origin/size label is easily removed without damaging the underlying material. -OR- It is an attractive label and does not detract from the appearance of the boot if exposed. - OR - It is an attractive label and sewn into the shaft upside down.
2. The top part of the shaft is a poor match (color, design, material) for the lower part of the shaft, thereby indicating that portion will be hidden when the boot is cuffed.
3. There is a split at the top rear area of the shaft that facilitates cuffing the boot so that the back edges of the cuff lay flat and do not flare out from the shaft.
4. The lining at or near the top of the boot shaft is made of a different material than that of the lower part of the shaft, and is equally or more attractive as a cuff than the lower lining material.

It is assumed that the top of the shaft is not intended to be “cuffed” if:

1. The country of origin/size label is securely sewn into the inside back seam, within two inches of the top of the shaft.
2. The shaft is lined with tricot (an open unit fabric) bonded to foam plastic or, with another material equally unacceptable in appearance if it were cuffed and visible.
3. The zipper or slide-fastener extends to the top of the shaft.

Other factors, including advertising and display of similar boots may also be considered.

## External Surface: (Upper)

### Chapter 64, EN (D)

The upper is the part of the shoe or boot above the sole. However, in certain footwear with plastic molded soles or in shoes of the American Indian moccasin type, a single piece of material is used to form the sole and either the whole or part of the upper, thus making it difficult to identify the demarcation between the outer sole and the upper. In such cases, the upper shall be considered to be that portion of the shoe which covers the sides and top of the foot.

### HTSUS, Chapter 64, Note 4(a)

If the upper consists of two or more materials, classification is determined by the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements.

The “external surface” of the upper (ESAU) is, in general, the outside surface of what is seen (tactile and visible) covering the foot (and leg, if applicable) when the shoe is worn. The measurement of external surface area begins where the visible upper material turns under to the horizontal plane. Generally, component materials of the upper must be visible on the surface of the shoe, must be plausible upper material and must be structural, contributing strength to the shoe to be ESAU. In addition, 100% of the upper must be accounted for in ESAU measurements.

#### A. It does not include:

1. Tongues on a lower plane than the rest of the upper (even if visible).
2. Removable shoelaces or ribbons.
3. Liners that face the foot or leg.
4. Functional stitching.
5. Loosely attached appurtenances such as bows or flowers minimally secured at the center.
6. Foxing or foxing-like bands.
7. Welt strips.
8. Wedge wraps.
9. Accessories and reinforcements such as ankle patches, edging, ornamentation, (i.e. tassels, embroidery, pompoms or braids (EN 64 (D)), buckles, tabs, eyelet stays, slide fasteners, certain hook & loop closures and similar attachments. Accessories or reinforcements are added back to external surface area calculations in certain subheadings.
10. Hook & loop closure straps may be either upper or accessories or reinforcements depending upon the type of footwear. Generally, if covering upper material or tongues, they are accessories or reinforcements. If covering the foot, leg or lining they are usually included in external surface area calculations.

B. It does include:

1. Flocking fibers.
2. The top of boot linings, if visible and extending above the boot shaft.
3. Exposed portions of linings seen through holes in uppers larger than a collar button.

### **External Surface (outer sole):**

The outer sole is that part of the footwear (other than an attached heel) which is in contact with the ground when the footwear is in use. If the outer sole is composed of more than one material, the material comprising the outer sole is the material having the greatest surface area in contact with the ground.

The external surface area of the sole does not include:

- The area of the sole just forward of the heel that will not make contact with the ground when the shoe is in use,
- Accessories or reinforcements such as spikes, bars, nails, protectors (taps) or similar attachments,

### **Formed Upper:**

Additional U.S. Note 4, Chapter 64, Harmonized Tariff Schedule of the United States (HTSUS) provides that provisions of subheading 6406.10 for "formed uppers" cover uppers, with closed bottoms, which have been shaped by lasting, molding or otherwise, but not by simply closing the bottom. In general, "formed uppers" include all items which have a layer of material between most of the foot and the ground, and which, after lacing or buckling, if needed, will stay on the foot if worn in the condition as imported and which are shaped to fit the human foot.

If a hole is cut in the bottom of a completely formed upper, that upper does not have a "closed bottom" and therefore is not a "formed upper" for tariff classification purposes. Generally, two requirements must be met in order for an upper to be considered formed; (1) the upper material must be shaped, and (2) the bottoms must be completely closed.

Formed uppers do not include:

1. Moccasin uppers which do not have "closed bottoms", i.e., which have a significant sized hole (the size of a nickel or larger) in the bottom layer, whether or not the upper is fully formed (lasted), unless the piece which will cover that opening is in the same shipment.
2. Any upper which is completely unlasted, i.e., no part of it has been bent (lasted) inward to the horizontal or has received only the limited shaping resulting from "simply closing at the bottom."

3. Uppers with outer soles (which come in contact with the ground in normal use). As long as most of the upper (that which covers the top and sides of the foot) is present; that plus the outer sole adds up to "unfinished footwear" in HTSUS headings 6401-6405.

### **Foxing or Foxing-like bands:**

#### **FOXING:**

1. A foxing is a strip of material, separate from the sole and upper, that secures the joint where the upper and sole meet, usually attached by a vulcanization process or by cementing or stitching.
2. A foxing must be applied or molded at the sole and overlap the upper and substantially encircle the entire shoe.

#### **FOXING-LIKE**

1. A foxing-like band has the same or nearly the same appearance, qualities or characteristics as a foxing.
2. A foxing-like band does not have to be a separate component and is often part of the unit-molded sole.
3. A foxing-like band must be applied or molded at the sole, overlap the upper and substantially encircle the entire shoe.
4. The overlap must be  $\frac{1}{4}$  inch or more (measured vertically starting from where the upper material turns upward from the horizontal to the vertical plane) for footwear in American men's, youths and boys sizes 11.5 and larger and American women's and misses sizes 12.5 and larger,  $\frac{3}{16}$  inch or more for American children's size 8.5 up to boys size 11 and girls size 12, and  $\frac{1}{8}$  inch or more for infants sizes 0 through 8.
5. An encirclement of 40% or less of the shoes perimeter is not "substantial" and does not constitute a foxing-like band. An encirclement of 60% or more is "substantial" and is a foxing-like band. An encirclement between 41% and 59% may be a foxing-like band depending upon the type of shoe and placement, function and appearance of the overlap.

Components such as toe and heel bumpers, stabilizers, and mid soles, that are applied at the sole and overlap the upper are included in foxing-like substantial encirclement measurements. However, "mock-welts" which are separate welt strips added for appearance only are not "foxing-like."

### **Functional Stitching:**

Functional stitching is excluded from external surface area percentage measurement. To determine if a stitch is "functional," (i.e., holding two pieces of material together) cut the thread appearing on the upper and see if the two pieces of material separate with minimal effort.

### **Insole:**

A layer of material (sometimes removable) on top of the outer sole facing the foot. In order to be considered an inner sole for purposes of subheading 6403.51.11, 6403.59.10, 6403.91.11 and 6403.99.10, the material must encompass the entire underfoot area. Heel pads and forefoot pads alone do not constitute an inner sole.

### **Leather:**

The term "leather" refers to the goods of headings 4107 and 4112 to 4114

4107 - Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without the hair on, whether or not split.

4112 - Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without the hair on, whether or not split.

4113 - Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without the hair on, whether or not split.

4114 - Chamois (including combination chamois) leather, patent leather and patent laminated leather; metallized leather:

### **Line of Demarcation:**

A line of demarcation exists if one can indicate the line along which the sole ends and the upper begins. For example, a sock or an infant's bootie does not normally have a line of demarcation. Certain footwear such as moccasins and molded rubber/plastic clogs do not have a separate sole. The same material comprises both the upper and sole. In situations where the outer sole is not a separate component and there is no line of demarcation separating the upper from the sole, the upper shall be the portion of the shoe that covers the top and sides of the foot. Footwear of this type having removable platform foot beds or insoles should be measured after their removal.

### **Loosely Attached Appurtenances:**

CBP has ruled that items such as strips, buttons, pompoms, flowers, bows, tassels, etc. which are attached to the upper by a single rivet or screw, glue or stitching/tacking at one or two points, and which serve as decorations are not to be treated as part of the exterior surface area of the upper if their removal does not render the shoe unserviceable as footwear. These items commonly referred to as "Loosely Attached Appurtenances" (LAA) are not considered to be part of the upper, therefore, they are not included nor added back when measuring external surface area of the upper (ESAU).

LAAs must be purely decorative, not functional no matter how minor or non-essential. They must be secured by minimal stitching (one or two stitches), tacking or a single rivet (i.e. "loosely attached"). Removal must not result in excessive holes rendering upper

unserviceable (“unserviceable” is interpreted to mean incapable of being used or unfit for use). LAAs are generally not measurable in any objective way (tassels, pom-poms).

Sequins, beads, buckles, studs, decorative rivets, sewn down flowers or bows, imitation jewels, rhinestones, shells, wooden decorations etc. are generally accessories or reinforcements.

**Open toes: (6402.99.41, 6402.99.49, 6404.19.25, 6404.19.30, 6404.19.36, 6404.19.37, 6404.19.39)**

If any part of the front of the wearer’s toes can be seen, the footwear is considered to have an open toe.

**Open heels:**

If any part of the back of the wearer’s heel can be seen, the footwear is considered to have an open heel. The heel is the rearmost boney part of the foot, the top of which is located just below the Achilles tendon.

**Overlap: (6404.11.41, 6404.11.49, 6404.11.61, 6404.11.69, 6404.19.42, 6404.19.47, 6404.19.49, 6404.19.61, 6404.19.69)**

The sole is considered to overlap the upper, other than at the toe and heel, if a unit-molded outer sole overlaps the upper by 1/16 inch at the ball of the foot on a uniform height overlap. If the overlap is not uniform, measurement should be made at the “high point” of the overlap. Infants and children’s sizes up to US male size 11 and female size 12 are considered to overlap the upper, other than at the toe and heel, if a unit-molded outer sole overlaps the upper by 1/32 inch at the ball of the foot on a uniform height overlap. If the overlap is not uniform, measurement should be made at the “high point” of the overlap.

**Protection: (6401.99.30, 6401.99.60, 6402.91.10, 6402.91.50, 6402.99.08, 6402.99.33, 6404.19.20)**

Footwear is designed to be worn over, or in lieu of, other footwear as a “protection” against water, oil, grease or chemicals or cold or inclement weather only if it is substantially more of a protection against those elements than the usual footwear of that type (e.g., a hiking boot will keep the foot warmer and drier than going barefoot, however, it must have additional “protective” features such as a protective lining or water-sealing features to be “substantially” more of a protection than other hiking boots).

A. Footwear that is a “protection” against water includes footwear:

1. Designed for outdoor use with “Gore-Tex®” or other water resistant fabric liners.
2. Labeled or advertised as “water-proof” or “water resistant.”
3. Having seams reinforced with water resistant tape.



4. Garden Clogs (except open toe/heel or ventilated clogs).
5. Items worn over other footwear to protect against water or inclement weather e.g., galoshes.

B. Footwear that is a “protection” against cold or inclement weather includes all footwear designed for outdoor use and lined with:

1. Thinsulate® or other insulating material.
2. Fleece or fake fleece.
3. Foamed plastic, which uncompressed is more than ½ inch thick.
4. Fur or fake fur.

Or all footwear items with heating coils and provision for electrical current from batteries for heating.

**Sizes:**

Footwear for men, youths and boys covers footwear of American youths’ size 11-1/2 and larger for males, and **does not include footwear commonly worn by both sexes.**

Footwear for men covers footwear of American men’s size 6 and larger for males, and **does not include footwear commonly worn by both sexes.**

Footwear for youths and boys covers footwear of American youths’ size 11-1/2 and larger but not as large as American men’s size 6, and **does not include footwear commonly worn by both sexes.**

Footwear for women covers footwear of American women’s size 4 and larger, **whether for females or of types commonly worn by both sexes.**

Footwear for misses covers footwear of American misses’ size 12-1/2 and larger but not as large as American women’s size 4, **whether for females or of types commonly worn by both sexes.**

Footwear for children covers footwear of American children’s size 8-1/2 and larger but not as large as the footwear described in statistical note 1(c).

Footwear for infants covers footwear of smaller sizes not included in the preceding definitions.

**Slip-on: (designed for use without closures), (6401.99.30, 6402.99.41, 6402.99.49, 6404.19.25, 6404.19.30, 6404.19.36, 6404.19.37, 6404.19.39)**

Footwear without closures (e.g. laces, buckles, straps, hook & loop closures, snaps or other means of securing the footwear to the foot) and designed to be worn without any further securing to the foot, including:

1. Footwear with elastic gores which must be stretched to put the footwear on the foot.

2. Footwear with elastic material at the top edge of the upper.
3. Footwear with non-functional laces, (e.g. the lace is neither tied nor untied to secure the shoe to the foot).

**Sports Footwear: (6402.12, 6402.19, 6403.12, 6403.19, 6404.11)**

Sports Footwear applies ONLY to:

1. Footwear that is specifically designed for a sporting activity and either has spikes, sprigs, cleats, stops, clips, bars or the like, or has specially integrated features designed to accommodate the attachment of spikes, sprigs, cleats, stops, clips, bars or the like.
2. Skating boots (without the skates attached), ski-boots, cross country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

CBP does not broadly interpret the exemplars “spikes, sprigs, cleats, stops, clips, bars or the like.” It is CBP position that the named examples may also include projections that are attached to, or molded into, the soles of “sports footwear” in order to provide traction during outdoor sporting activities such as golf, field sports (e.g. baseball, soccer, American football, rugby, etc.) or track and field events. We also consider crampons and similar attachments for rock and ice climbing boots to be “like” the named exemplars. Spikes, sprigs, cleats, stops, clips, bars and the like are, generally, projections possessing relatively sharp points or edges, designed to dig into turf or ice to provide traction during sporting activities. For molded footwear where the outer sole has projections formed in the mold along with the outer sole, the projections must be:

1. Relatively sharp or pointed,
2. At least ¼ inch in length when measured from the surrounding sole material,
3. Widely spaced, making everyday walking in such footwear impractical.

**Textile Material:**

Covers the fibers, yarns, fabrics, felts, non-woven twine, cordage, ropes, etc., of Chapters 50 through 60, HTSUS.

Included as “textile”:

1. Plastic monofilaments not exceeding 1mm (1/25 inch) in any cross sectional diameter.
2. Plastic strip (i.e., artificial straw) 5mm (1/5 inch) or less in any cross-sectional diameter, in their folded condition.
3. Jute.

Not included as “textile”:

1. Plaiting materials of vegetable origin such as reed, bamboo, rattan, straw, grass, natural raffia,
2. Horsehair or horsehair waste.
3. Leather or composition leather.
4. Hides or skins with hair or wool on.
5. Certain artificial fur - Throughout the tariff schedule the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibers gummed or sewn on to leather, woven fabric or other materials. Imitation furskins obtained by weaving or knitting (generally, heading 5801 or 6001) are “textile” material for Chapter 64 (HTSUS) purposes.
6. Any textile material with an external layer of rubber or plastics visible to the naked eye.

**Turn or turned: (6403.59.15)**

Applies only to footwear with outer soles and uppers of leather, (not composition leather, rubber or plastics) where the upper is sewn to a single leather sole wrong side out. After sewing, the shoe is “turned” right side out by hand. A separate insole may be cemented into the shoe after sewing, but no further significant sewing is performed after turning. If the shoe has a “plug” sewn in at the top of the vamp, with visible stitching, it is not turned construction.

**Unisex:**

Additional U.S. Note 1.(b) provides that the term “footwear for men, youths and boys” covers footwear of American youths’ size 11-1/2 and larger for males, and does not include footwear commonly worn by both sexes. Since females wear practically all the types of footwear worn by males, CBP has adopted the following approach to classifying leather upper footwear in heading 6403, HTSUS.

Footwear labeled with size marking “Men’s Size\_\_\_\_\_”, “Youth Size\_\_\_\_\_”, or “Boys Size\_\_\_\_\_”, will generally not be commonly worn by both sexes and therefore not subject to “unisex” classification.

If it is established that the same shoe is available in the U.S. marketplace for females, the male sized footwear is not commonly worn by both sexes and will not be subject to “unisex’ classification.

If it is not established that the same shoe is available in the U.S. marketplace for females, and not labeled “Men’s Size\_\_\_\_\_”, “Youth Size\_\_\_\_\_”, or “Boys Size\_\_\_\_\_”, and the shoe is the type of footwear commonly worn by both sexes, then the footwear is deemed “unisex” and all sizes will be classified accordingly.

**Welt: (6403.12.30, 6403.19.10-20, 6403.40.30, 6403.51.30, 6403.59.30, 6403.91.30, 6403.99.40)**

Additional U.S. Note 1. (a) provides the term "welt footwear" means footwear constructed with a welt, which extends around the edge of the tread portion of the sole, and in which the welt and shoe upper are sewn to a lip on the surface of the insole, and the outsole of which is sewed or cemented to the welt.

While there are many types of welt construction used in the footwear industry, the HTSUS only recognizes "lipped welt" construction wherein the welt strip is sewed through the upper and through a "lip" which extends downward from the bottom of the insole. The "lip" may be scored from the insole or a separate material attached to it. The welt may also be sewn or cemented to the top edge of the outer sole.

**Zoris: (6402.20.00)**

A "Zoris" must have all of the following characteristics:

1. It is wholly of rubber or plastic.
2. An upper which is a single molded piece of rubber or plastic.
3. A foamed rubber or plastic sole, which is approximately uniform in thickness, i.e., the thickest point is neither more than 3/8 inch thicker than the thinnest point nor more than 35 percent thicker than the thinnest point.
4. At its thickest point, the sole is less than 2 inches thick.
5. The sole does not have a separate "insole." A layer of rubber or plastic similar to the other layers of the sole is not a separate insole, assuming it is more than 1/32 inch thick.
6. The molded rubber or plastic upper segment has plugs at the end of each segment and each plug must penetrate all or part of the sole. The plugs do not have to penetrate all layers of the sole.
7. The upper either has straps (segments) which form a "V" or "Y" and a thong which goes between the first and second toes or has straps (segments) which form an "X."

B "Zoris" may have:

1. Either a sole of one piece of foamed rubber or plastic or many horizontal layers of different colors joined together.
2. A separate, loosely attached ornament on the upper, such as a plastic flower.

Chapter 64, HTSUS, Classification Guide

<b>HEADING 6401</b>	
<p><b>This heading covers waterproof footwear with outer soles and uppers of rubber or plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.</b></p> <p><b>Footwear classified in this heading may be assembled by methods other than those mentioned such as molding or cementing. Waterproof footwear protects against penetration by water or other liquids, whether or not intended for such purposes. The upper is attached to the sole or mid sole by a molding process (note that vulcanization is a type of molding) and all significant pieces of the upper are joined to each other by a molding process (such as gluing or cementing, etc.).</b></p>	

6401.10.00	<ul style="list-style-type: none"> <li>- Waterproof Footwear</li> <li>- Having uppers and outer soles of predominantly rubber/plastics</li> <li>- Having a protective metal toe-cap (usually between the upper and its lining) designed to protect one's toes from being crushed by heavy objects</li> <li>- includes footwear with uppers of any height (whether covering the knee or below the ankle)</li> </ul>
6401.92.30	<ul style="list-style-type: none"> <li>- Waterproof Ski boots or snowboard boots</li> <li>- Having uppers and outer soles of predominantly rubber/plastics</li> <li>- Covering the wearer's ankle but not the knee</li> <li>- <u>Not</u> having a protective metal toe-cap</li> </ul>
6401.92.60	<ul style="list-style-type: none"> <li>- Waterproof Footwear</li> <li>- Having uppers and outer soles of predominantly rubber/plastics</li> <li>- Covering the wearer's ankle, but not the knee</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- In which both the upper and outer sole's external surface area (including accessories and reinforcements) measure over 90% polyvinyl chloride (PVC plastic), not rubber or other materials</li> <li>- Which may or may not contain a lining on the inside of the boot, which is exclusively PVC</li> </ul>
6401.92.90	<ul style="list-style-type: none"> <li>- Waterproof Footwear</li> <li>- Having uppers and outer soles of predominantly rubber/plastics</li> <li>- Covering the wearer's ankle, but not the knee</li> </ul>

	<ul style="list-style-type: none"> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- In which both the upper and outer sole's external surface area (including accessories and reinforcements) <u>does not</u> measure over 90% polyvinyl chloride (PVC) or which is lined or supported by material other than PVC</li> </ul>
6401.99.10	<ul style="list-style-type: none"> <li>- Waterproof Footwear</li> <li>- Having uppers and outer soles of predominantly rubber/plastics</li> <li>- Covering the wearer's knee</li> <li>- <u>Not</u> having a protective metal toe-cap</li> </ul>
6401.99.30	<ul style="list-style-type: none"> <li>- Waterproof Footwear</li> <li>- Having uppers and outer soles of predominantly rubber/plastics</li> <li>- <u>Not</u> covering the wearer's ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- Designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Designed to be used without closures (slip-on)</li> </ul>
6401.99.60	<ul style="list-style-type: none"> <li>- Waterproof Footwear</li> <li>- Having uppers and outer soles of predominantly rubber/plastics</li> <li>- <u>Not</u> covering the wearer's ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- Designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Designed to be used with closures</li> </ul>
6401.99.80	<ul style="list-style-type: none"> <li>- Waterproof Footwear</li> <li>- Having uppers and outer soles of predominantly rubber/plastics</li> <li>- <u>Not</u> covering the wearer's ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Having upper's of which the external surface area (including accessories or reinforcements) is over 90% rubber or plastics</li> <li>- <u>Not</u> having a foxing or foxing-like band applied or molded at the sole and overlapping the upper</li> </ul>

6401.99.90	<ul style="list-style-type: none"> <li>- Waterproof Footwear</li> <li>- Having uppers and outer soles of predominantly rubber/plastic</li> <li>- <u>Not</u> covering the wearer's ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- <u>Not</u> having uppers of which the external surface area (including accessories or reinforcements) is over 90 percent rubber or plastics</li> <li>- <u>OR</u> having a foxing or foxing-like band applied or molded at the sole and overlapping the upper</li> </ul>
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## HEADING 6402

**This heading covers footwear in which both the outer sole and upper have an external surface that is predominately rubber and/or plastic (other than waterproof footwear classified in Heading 6401, HTSUS).**

**The term rubber and plastics includes woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of color.**

Sports Footwear (as specifically limited by definition, applies only to subheading 6402.12.00 through 6402.19.90):

6402.12.00	<ul style="list-style-type: none"> <li>- Ski-boots, snowboard boots, and cross-country ski footwear</li> <li>- This is the <u>only</u> provision in heading 6402 that may contain ski boots, snowboard boots, and cross-country ski footwear since they are specifically provided for</li> </ul>
6402.19.05	<ul style="list-style-type: none"> <li>- Golf shoes</li> <li>- In which the upper's external surface area measures over 90% rubber or plastic (including any accessories or reinforcements)</li> <li>- <u>Not</u> having a foxing or foxing-like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- If the external surface area of the upper is over 90 percent</li> </ul>

	<p>rubber or plastic and the shoe has a foxing or foxing like band or designed to be worn over or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather, the applicable subheading is 6402.19.30 through 6402.19.90 depending upon the value</p>
6402.19.15	<ul style="list-style-type: none"> <li>- Sports footwear</li> <li>- Other than golf shoes</li> <li>- In which the upper's external surface area measures over 90% rubber or plastic (including any accessories or reinforcements)</li> <li>- <u>Not</u> having a foxing or foxing-like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- If the external surface area of the upper is over 90 percent rubber or plastic and the shoe has a foxing or foxing like band or designed to be worn over or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather, the applicable subheading is 6402.19.30 through 6402.19.90 depending upon the value</li> </ul>
6402.19.30	<ul style="list-style-type: none"> <li>- Sports footwear</li> <li>- Including golf shoes</li> <li>- In which the upper's external surface area <u>does not</u> measure over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing-like band applied or molded at the sole and overlapping the upper <u>and/or</u></li> <li>- Whether or not designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Valued at or under \$3.00 per pair</li> </ul>
6402.19.50	<ul style="list-style-type: none"> <li>- Sports footwear</li> <li>- Including golf shoes</li> <li>- In which the upper's external surface area <u>does not</u> measure over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing-like band applied or molded at the sole and overlapping the upper <u>and/or</u></li> </ul>



	<ul style="list-style-type: none"> <li>- Whether or not designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Valued over \$3.00 but not over \$6.50 per pair</li> </ul>
6402.19.70	<ul style="list-style-type: none"> <li>- Sports footwear</li> <li>- Including golf shoes</li> <li>- In which the upper's external surface area <u>does not</u> measure over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing-like band applied or molded at the sole and overlapping the upper <u>and/or</u></li> <li>- Whether or not designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Valued over \$6.50 but not over \$12.00 per pair</li> </ul>
6402.19.90	<ul style="list-style-type: none"> <li>- Sports footwear</li> <li>- Including golf shoes</li> <li>- In which the upper's external surface area <u>does not</u> measure over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing-like band applied or molded at the sole and overlapping the upper <u>and/or</u></li> <li>- Whether or not designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Valued over \$12.00 per pair</li> </ul>
6402.20.00	<ul style="list-style-type: none"> <li>- Footwear with upper straps or thongs assembled to the sole by means of plugs (zoris)</li> </ul>
6402.91.05	<ul style="list-style-type: none"> <li>- Footwear covering the ankle (at least half of the ankle bone is covered)</li> <li>- <u>Not</u> sports footwear</li> <li>- Having a protective metal toe-cap</li> <li>- The upper's external surface area measures over 90% rubber or plastic (including any accessories or reinforcements)</li> <li>- <u>Not</u> having a foxing or foxing-like band applied or molded at</li> </ul>

	<p>the sole and overlapping the upper</p> <ul style="list-style-type: none"> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- If the external surface area of the upper is over 90 percent rubber or plastic or the shoe has a foxing or foxing like band, the applicable subheading is 6402.91.16 through 6402.91.30 depending upon the value</li> </ul>
6402.91.10	<ul style="list-style-type: none"> <li>- Footwear covering the ankle</li> <li>- Having a protective metal toe-cap</li> <li>- Designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather. In addition,</li> <li>- The upper's external surface area may or may not measure over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing-like band applied or molded at the sole and overlapping the upper</li> </ul>
6402.91.16	<ul style="list-style-type: none"> <li>- Footwear covering the ankle</li> <li>- Having a protective metal toe-cap</li> <li>- The upper's external surface area <u>does not</u> measure over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing-like band applied or molded at the sole and overlapping the upper</li> <li>- Not designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Valued at or under \$3.00 per pair</li> </ul>
6402.91.20	<ul style="list-style-type: none"> <li>- Footwear covering the ankle</li> <li>- Having a protective metal toe-cap</li> <li>- The upper's external surface area <u>does not</u> measure over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing-like band applied or molded at the sole and overlapping the upper</li> <li>- Not designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Valued over \$3.00 but not over \$6.50 per pair</li> </ul>
6402.91.26	<ul style="list-style-type: none"> <li>- Footwear covering the ankle</li> </ul>

	<ul style="list-style-type: none"> <li>- Having a protective metal toe-cap</li> <li>- The upper's external surface area does <u>not</u> measure over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing-like band applied or molded at the sole and overlapping the upper</li> <li>- Not designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Valued over \$6.50 but not over \$12.00 per pair</li> </ul>
6402.91.30	<ul style="list-style-type: none"> <li>- Footwear covering the ankle</li> <li>- Having a protective metal toe-cap</li> <li>- The upper's external surface area does <u>not</u> measure over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing-like band applied or molded at the sole and overlapping the upper; which is not designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Valued over \$12.00 per pair</li> </ul>
6402.91.40	<ul style="list-style-type: none"> <li>- Footwear covering the ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- The upper's external surface area measures over 90% rubber or plastic (including any accessories or reinforcements)</li> <li>- <u>Not</u> having a foxing or foxing-like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- However, certain protective footwear can be classified in this subheading if they have uppers which from a point 3 cm above the top of the outer sole are made entirely of non-molded construction formed by sewing the parts together and having exposed on the outer surface a substantial portion of functional stitching</li> <li>- If the external surface area of the upper is over 90 percent rubber or plastic and the shoe has a foxing or foxing like band, the applicable subheading is 6402.91.60 through 6402.91.90 depending upon the value</li> </ul>

6402.91.50	<ul style="list-style-type: none"> <li>- Footwear covering the ankle</li> <li>- Not having a protective metal toe-cap</li> <li>- Designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- In addition, the upper's external surface area may or may not measure over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing-like band applied or molded at the sole and overlapping the upper</li> </ul>
6402.91.60	<ul style="list-style-type: none"> <li>- Footwear covering the ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- Having an external surface area of the upper which does <u>not</u> measure over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing-like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Valued at or under \$3.00 per pair</li> </ul>
6402.91.70	<ul style="list-style-type: none"> <li>- Footwear covering the ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- Having an external surface area of the upper which does <u>not</u> measure over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing-like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Valued over \$3.00 but not over \$6.50 per pair</li> </ul>
6402.91.80	<ul style="list-style-type: none"> <li>- Footwear covering the ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- Having an external surface area of the upper which does <u>not</u> measure over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing-like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of other footwear as a</li> </ul>

	<p>protection against water, oil, grease or chemicals or cold or inclement weather</p> <ul style="list-style-type: none"> <li>- Valued over \$6.50 but not over \$12.00 per pair</li> </ul>
6402.91.90	<ul style="list-style-type: none"> <li>- Footwear covering the ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- Having an external surface area of the upper which does <u>not</u> measure over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing-like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> </ul> <p>Valued over \$12.00 per pair</p>
6402.99.04	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- Having a protective metal toe-cap</li> <li>- The upper's external surface area measures over 90% rubber or plastic (including any accessories or reinforcements)</li> <li>- <u>Not</u> having a foxing or foxing-like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> </ul>
6402.99.08	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- Having a protective metal toe-cap</li> <li>- Designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> </ul>
6402.99.12	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- Having a protective metal toe-cap</li> <li>- The upper's external surface area measures <u>not</u> over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Valued at or under \$3.00 per pair</li> </ul>

6402.99.16	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- Having a protective metal toe-cap</li> <li>- The upper's external surface area measures <u>not</u> over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Valued over \$3.00 but not over \$6.50 per pair</li> </ul>
6402.99.19	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- Having a protective metal toe-cap</li> <li>- The upper's external surface area measures <u>not</u> over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Valued over \$6.50 but not over \$12 per pair</li> </ul>
6402.99.21	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- Having a protective metal toe-cap</li> <li>- The upper's external surface area measures <u>not</u> over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Valued over \$12 per pair</li> </ul>
6402.99.23	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- The upper's external surface area measures over 90% rubber or plastic (including any accessories or reinforcements)</li> <li>- <u>Not</u> having a foxing or foxing-like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> </ul>

	<ul style="list-style-type: none"> <li>- Made on a base or platform of wood</li> </ul>
6402.99.25	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- The upper's external surface area measures over 90% rubber or plastic (including any accessories or reinforcements)</li> <li>- <u>Not</u> having a foxing or foxing-like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Made on a base or platform of cork</li> </ul>
6402.99.27	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- The upper's external surface area measures over 90% rubber or plastic (including any accessories or reinforcements)</li> <li>- <u>Not</u> having a foxing or foxing-like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Sandals and similar footwear of plastics, produced in one piece by molding</li> </ul>
6402.99.31	<ul style="list-style-type: none"> <li>- All other footwear, <u>not</u> covering the ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- the upper's external surface area measures over 90% rubber or plastic (including any accessories or reinforcements)</li> <li>- <u>Not</u> having a foxing or foxing-like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- If the external surface area of the upper is over 90 percent rubber or plastic and the shoe has a foxing or foxing like band, the applicable subheading is 6402.99.60 through 6402.99.90 depending upon the value</li> </ul>

6402.99.33	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- Designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- In addition, the upper's external surface area may or may not measure over 90% rubber or plastic (including any accessories or reinforcements) and/or which may or may not have a foxing or foxing-like band applied or molded at the sole and overlapping the upper</li> </ul>
6402.99.41	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- which has either open toes or open heels</li> </ul> <p>OR</p> <ul style="list-style-type: none"> <li>- Is of the slip-on type that is held to the foot without the use of laces or buckles or other fasteners</li> <li>- In which the upper's external surface area does <u>not</u> measure over 90% rubber or plastic (including any accessories or reinforcements)</li> <li>- <u>Not</u> having a foxing or foxing-like band wholly or almost wholly of rubber or plastics applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account the terms of additional U.S. note 5 to this chapter</li> </ul>
6402.99.49	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- which has either open toes or open heels</li> </ul> <p>OR</p> <ul style="list-style-type: none"> <li>- Is of the slip-on type that is held to the foot without the use of laces or buckles or other fasteners</li> <li>- In which the upper's external surface area does <u>not</u> measure over 90% rubber or plastic (including any accessories or reinforcements)</li> <li>- <u>Not</u> having a foxing or foxing-like band wholly or almost wholly</li> </ul>



	<p>of rubber or plastics applied or molded at the sole and overlapping the upper</p> <ul style="list-style-type: none"> <li>- <u>Not</u> designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> </ul>
6402.99.61	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- In which the upper's external surface area does <u>not</u> measure over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Valued at or under \$3.00 per pair</li> <li>- Having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account the terms of additional U.S. note 5 to this chapter</li> </ul>
6402.99.69	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- In which the upper's external surface area does <u>not</u> measure over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Valued at or under \$3.00 per pair</li> </ul>

6402.99.71	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- In which the upper's external surface area does <u>not</u> measure over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Valued over \$3.00 but not over \$6.50 per pair</li> <li>- Having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account the terms of additional U.S. note 5 to this chapter</li> </ul>
6402.99.79	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- In which the upper's external surface area does <u>not</u> measure over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Valued over \$3.00 but not over \$6.50 per pair</li> </ul>
6402.99.80	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- In which the upper's external surface area does <u>not</u> measure over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Valued over \$6.50 but not over \$12.00 per pair</li> </ul>

6402.99.90	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- In which the upper's external surface area does <u>not</u> measure over 90% rubber or plastic (including any accessories or reinforcements) <u>and/or</u></li> <li>- Which may or may not have a foxing or foxing like band applied or molded at the sole and overlapping the upper</li> <li>- <u>Not</u> designed to be worn over, or in lieu of other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Valued over \$12.00 per pair</li> </ul>
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### HEADING 6403

**This heading covers footwear with outer soles of rubber, plastics, leather or composition leather and uppers of predominantly leather.**

Sports Footwear (as specifically limited by definition, applies only to subheading 6403.12.30 through 6403.19.70):

6403.12.30	<ul style="list-style-type: none"> <li>- Sports footwear</li> <li>- Ski-boots, cross-country ski footwear and snowboard boots</li> <li>- The sole is attached to the upper by welt stitched construction</li> </ul>
6403.12.60	<ul style="list-style-type: none"> <li>- Sports footwear</li> <li>- Ski-boots, cross-country ski footwear and snowboard boots</li> <li>- <u>Not</u> welt construction</li> </ul>
6403.19.10	<ul style="list-style-type: none"> <li>- Sports footwear</li> <li>- Golf shoes</li> <li>- For men, youths and boys</li> <li>- The sole is attached to the upper by welt stitched construction.</li> </ul>
6403.19.20	<ul style="list-style-type: none"> <li>- Sports footwear</li> <li>- Other than golf shoes</li> <li>- For men, youths and boys</li> <li>- The sole is attached to the upper by welt stitched construction.</li> </ul>
6403.19.30	<ul style="list-style-type: none"> <li>- Sports footwear</li> <li>- Golf shoes</li> <li>- For men, youths and boys</li> </ul>

	- <u>Not</u> of welt construction
6403.19.40	- Sports footwear - Other than golf shoes - For men, youths and boys - <u>Not</u> of welt construction
6403.19.50	- Sports footwear - Golf shoes - For women, misses, children and infants or unisex - Which may or may not be of welt construction
6403.19.70	- Sports footwear - Other than golf shoes - For women, misses, children and infants or unisex - Which may or may not be of welt construction

Other Footwear (does not include sports footwear):

6403.20.00	- Footwear in which the outer sole's external surface is predominately leather - The upper consists of leather straps across the instep and around the big toe
6403.40.30	- Footwear incorporating a protective metal toe-cap - The sole is attached to the upper by welt stitched construction.
6403.40.60	- Footwear incorporating a protective metal toe-cap - <u>Not</u> of welt construction

Footwear with uppers of leather and outer soles of leather, covering the ankle (at least half of the ankle bone is covered, and does not include sports footwear):

6403.51.11	- Footwear covering the ankle - Outer sole of leather - Made on a base or platform of wood - <u>Not</u> having a protective metal toe-cap - <u>Not</u> having an inner sole
6403.51.30	- Footwear covering the ankle - Outer sole of leather - The sole is attached to the upper by welt stitched construction
6403.51.60	- Footwear covering the ankle

	<ul style="list-style-type: none"> <li>- Outer sole of leather</li> <li>- <u>Not</u> of welt construction</li> <li>- For men, youths and boys</li> </ul>
6403.51.90	<ul style="list-style-type: none"> <li>- Footwear covering the ankle</li> <li>- Outer sole of leather</li> <li>- <u>Not</u> of welt construction</li> <li>- For women and girls, misses, children and infants or unisex</li> </ul>

Footwear with uppers of leather and outer soles of leather, not covering the ankle (does not include sports footwear):

6403.59.10	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- Outer sole of leather</li> <li>- Made on a base or platform of wood</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- <u>Not</u> having an inner sole</li> </ul>
6403.59.15	<ul style="list-style-type: none"> <li>- Turn or turned Footwear</li> <li>- <u>Not</u> covering the ankle</li> <li>- Outer soles of leather</li> <li>- Footwear in which the upper is sewn to the outer sole by means of turned construction (a single sole, flexible shoe in which the sole and upper are stitched together with a chain stitch while wrong side out on the last. The turned shoe has a single sole which is single stitched. It gets its name from the fact that it is made inside out and then turned right side out)</li> </ul>
6403.59.30	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- Outer soles of leather</li> <li>- The sole is attached to the upper by welt stitched construction.</li> </ul>
6403.59.60	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- Outer soles of leather</li> <li>- Other than of turned and welt stitched construction</li> <li>- For men, youths and boys</li> </ul>
6403.59.90	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- Outer soles of leather</li> <li>- Other than of turned and welt stitched construction</li> <li>- For women, children and infants or unisex</li> </ul>

Footwear with outer soles of rubber, plastics or composition leather, covering the ankle (at least half of the ankle bone is covered, and does not include sports footwear):

6403.91.11	<ul style="list-style-type: none"> <li>- Footwear covering the ankle</li> <li>- Outer sole of rubber, plastics or composition leather</li> <li>- Made on a base or platform of wood</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- <u>Not</u> having an inner sole</li> </ul>
6403.91.30	<ul style="list-style-type: none"> <li>- Footwear covering the ankle</li> <li>- Outer sole of rubber, plastics or composition leather</li> <li>- The sole is attached to the upper by welt stitched construction</li> </ul>
6403.91.60	<ul style="list-style-type: none"> <li>- Footwear covering the ankle</li> <li>- Outer sole of rubber, plastics or composition leather</li> <li>- For men, youths and boys</li> <li>- <u>Not</u> of welt construction</li> </ul>
6403.91.90	<ul style="list-style-type: none"> <li>- Footwear covering the ankle</li> <li>- Outer soles of rubber, plastics or composition leather</li> <li>- For women, misses, children and infants or unisex</li> <li>- <u>Not</u> of welt construction</li> </ul>

Footwear with outer soles of rubber, plastics or composition leather, not covering the ankle (does not include sports footwear):

6403.99.10	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- Outer soles of rubber, plastics or composition leather</li> <li>- Made on a base or platform of wood</li> <li>- <u>Not</u> having a protective metal toe-cap</li> <li>- <u>Not</u> having an inner sole</li> </ul>
6403.99.20	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- Outer soles of rubber, plastics or composition leather</li> <li>- Made on a base or platform of wood</li> <li>- Having an inner sole</li> </ul>
6403.99.40	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- Outer soles of rubber, plastics or composition leather</li> <li>- The sole is attached to the upper by welt stitched construction</li> </ul>

6403.99.60	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- Outer soles of rubber, plastics or composition leather</li> <li>- Includes all other footwear <u>except</u> those made on a base or platform of wood and welt stitched shoes</li> <li>- For men, youths and boys</li> </ul>
6403.99.75	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- Outer soles of rubber, plastics or composition leather</li> <li>- Includes all other footwear <u>except</u> those made on a base or platform of wood and welt stitched shoes</li> <li>- For women, misses, children and infants or unisex</li> <li>- Valued at or under \$2.50 per pair</li> </ul>
6403.99.90	<ul style="list-style-type: none"> <li>- Footwear <u>not</u> covering the ankle</li> <li>- Outer soles of rubber, plastics or composition leather</li> <li>- Includes all other footwear <u>except</u> those made on a base or platform of wood and welt stitched shoes</li> <li>- For women, misses, children and infants or unisex</li> <li>- Valued over \$2.50 per pair</li> </ul>

**HEADING 6404**

**This heading covers footwear with outer soles of rubber, plastics, leather or composition leather and uppers of predominantly textile material.**

**6404.11 (TEXTILE UPPER, RUBBER-PLASTIC OUTER SOLE, ATHLETIC)**

Footwear, in which the upper's external surface is predominately textile materials, excluding accessories and reinforcements; in which the outer sole's external surface is predominately rubber and/or plastics; which is "sports" or "athletic" footwear.

6404.11.20	<ul style="list-style-type: none"> <li>- Upper is predominantly textile material</li> <li>- Sports footwear or athletic footwear</li> <li>- Outer soles of rubber or plastics</li> <li>- The upper's external surface is OVER 50% leather (including all leather accessories or reinforcements)</li> </ul>
6404.11.41	<ul style="list-style-type: none"> <li>- Upper is predominantly textile material</li> <li>- Sports footwear or athletic footwear</li> <li>- Outer soles of rubber or plastics</li> <li>- Having soles (and mid-soles if any) of rubber or plastic attached</li> <li>- In which the sole overlaps the upper nowhere except at the toe to one another and to the upper exclusively with adhesive and/or</li> </ul>

	<p>at the heel</p> <ul style="list-style-type: none"> <li>- <u>Not</u> having a foxing or foxing-like band</li> <li>- Valued at or under \$3 per pair</li> <li>- With uppers of <i>vegetable</i> fibers and having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. note 5 to this chapter</li> </ul>
6404.11.49	<ul style="list-style-type: none"> <li>- Upper is predominantly textile material</li> <li>- Sports footwear or athletic footwear</li> <li>- Outer soles of rubber or plastics</li> <li>- Having soles (and mid-soles if any) of rubber or plastic attached to one another and to the upper exclusively with adhesive</li> <li>- In which the sole overlaps the upper nowhere except at the toe and/or at the heel</li> <li>- <u>Not</u> having a foxing or foxing-like band</li> <li>- Valued at or under \$3 per pair</li> </ul>
6404.11.51	<ul style="list-style-type: none"> <li>- Upper is predominantly textile material</li> <li>- Sports footwear or athletic footwear</li> <li>- Outer soles of rubber or plastics</li> <li>- Valued at or under \$3 per pair</li> <li>- AND -</li> <li>- The sole overlaps the upper other than at the toe or heel</li> <li>-OR-</li> <li>- <u>Not</u> having soles and mid-soles of rubber or plastics affixed to one another and to the upper exclusively of adhesive construction</li> <li>-OR-</li> <li>- Having a foxing or foxing-like band</li> <li>- With uppers of <i>vegetable</i> fibers and having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. note 5 to this chapter</li> </ul>
6404.11.59	<ul style="list-style-type: none"> <li>- Upper is predominantly textile material</li> <li>- Sports footwear or athletic footwear</li> <li>- Outer soles of rubber or plastics</li> <li>- Valued at or under \$3 per pair</li> <li>- AND -</li> <li>- The sole overlaps the upper other than at the toe or heel</li> <li>-OR-</li> <li>- <u>Not</u> having soles and mid-soles of rubber or plastics affixed</li> </ul>



	<p>to one another and to the upper exclusively of adhesive construction</p> <p><u>-OR-</u></p> <ul style="list-style-type: none"> <li>- Having a foxing or foxing-like band</li> </ul>
6404.11.61	<ul style="list-style-type: none"> <li>- Upper is predominantly textile material</li> <li>- Sports footwear or athletic footwear</li> <li>- Outer soles of rubber or plastics</li> <li>- Having soles (and mid-soles if any) of rubber or plastic attached to one another and to the upper exclusively with adhesive</li> <li>- In which the sole overlaps the upper nowhere except at the toe and/or at the heel</li> <li>- <u>Not</u> having a foxing or foxing-like band</li> <li>- Valued over \$3 but not over \$6.50 per pair</li> <li>- With uppers of <i>vegetable</i> fibers and having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. note 5 to this chapter</li> </ul>
6404.11.69	<ul style="list-style-type: none"> <li>- Upper is predominantly textile material</li> <li>- Sports footwear or athletic footwear</li> <li>- Outer soles of rubber or plastics</li> <li>- Having soles (and mid-soles if any) of rubber or plastic attached to one another and to the upper exclusively with adhesive</li> <li>- In which the sole overlaps the upper nowhere except at the toe and/or at the heel</li> <li>- <u>Not</u> having a foxing or foxing-like band</li> <li>- Valued over \$3 but not over \$6.50 per pair</li> </ul>
6404.11.71	<ul style="list-style-type: none"> <li>- Upper is predominantly textile material</li> <li>- Sports footwear or athletic footwear</li> <li>- Outer soles of rubber or plastics</li> <li>- Valued over \$3 but not over \$6.50 per pair</li> <li>- AND -</li> <li>- The sole overlaps the upper other than at the toe or Heel</li> <li>- <u>-OR-</u></li> <li>- <u>Not</u> having soles and mid-soles of rubber or plastics affixed to one another and to the upper exclusively of adhesive Construction</li> <li>- <u>-OR-</u></li> <li>- Having a foxing or foxing-like band</li> <li>- With uppers of <i>vegetable</i> fibers and having outer soles with textile materials having the greatest surface area in contact with</li> </ul>

	<p>the ground, but not taken into account under the terms of additional U.S. note 5 to this chapter</p>
6404.11.75	<ul style="list-style-type: none"> <li>- Upper is predominantly textile material</li> <li>- Sports footwear or athletic footwear</li> <li>- Outer soles of rubber or plastics</li> <li>- Valued over \$3 but not over \$6.50 per pair</li> <li>- AND -</li> <li>- The sole overlaps the upper other than at the toe or Heel</li> <li>-OR-</li> <li>- <u>Not</u> having soles and mid-soles of rubber or plastics affixed to one another and to the upper exclusively of adhesive Construction</li> <li>-OR-</li> <li>- Having a foxing or foxing-like band</li> <li>- With uppers of <i>other than vegetable</i> fibers and having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. note 5 to this chapter</li> </ul>
6404.11.79	<ul style="list-style-type: none"> <li>- Upper is predominantly textile material</li> <li>- Sports footwear or athletic footwear</li> <li>- Outer soles of rubber or plastics</li> <li>- Valued over \$3 but not over \$6.50 per pair</li> <li>- AND -</li> <li>- The sole overlaps the upper other than at the toe or Heel</li> <li>-OR-</li> <li>- <u>Not</u> having soles and mid-soles of rubber or plastics affixed to one another and to the upper exclusively of adhesive Construction</li> <li>-OR-</li> <li>- Having a foxing or foxing-like band</li> </ul>
6404.11.81	<ul style="list-style-type: none"> <li>- Upper is predominantly textile material</li> <li>- Sports footwear or athletic footwear</li> <li>- Outer soles of rubber or plastics</li> <li>- Valued over \$6.50 but not over \$12.00 per pair</li> <li>- With uppers of <i>vegetable</i> fibers and having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. note 5 to this chapter</li> </ul>
6404.11.85	<ul style="list-style-type: none"> <li>- Upper is predominantly textile material</li> <li>- Sports footwear or athletic footwear</li> <li>- Outer soles of rubber or plastics</li> </ul>

	<ul style="list-style-type: none"> <li>- Valued over \$6.50 but not over \$12.00 per pair</li> </ul>
6404.11.89	<ul style="list-style-type: none"> <li>- Upper is predominantly textile material</li> <li>- Sports footwear or athletic footwear</li> <li>- Outer soles of rubber or plastics</li> <li>- Valued over \$6.50 but not over \$12.00 per pair</li> <li>- With uppers of <i>other than vegetable</i> fibers and having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. note 5 to this chapter</li> </ul>
6404.11.90	<ul style="list-style-type: none"> <li>- Upper is predominantly textile material</li> <li>- Sports Footwear or Athletic Footwear</li> <li>- Outer soles of rubber or plastics</li> <li>- Valued over \$12.00 per pair</li> </ul>

6404.19 (TEXTILE UPPER, RUBBER-PLASTIC OUTER SOLE, NOT SPORTS OR ATHLETIC)

6404.19.15	<ul style="list-style-type: none"> <li>- Upper is predominantly textile material</li> <li>- Outer sole of rubber or plastics</li> <li>- The upper's external surface is OVER 50% leather (including all leather accessories or reinforcements)</li> </ul>
6404.19.20	<ul style="list-style-type: none"> <li>- Upper is predominantly textile material</li> <li>- Outer sole of rubber or plastics</li> <li>- Designed to be worn over, or in lieu of other footwear, as a protection against water, oil, grease or chemicals or cold or inclement weather</li> </ul>
<p><b>6404.19.25 through 6404.19.35</b> Outer soles of rubber/plastics, uppers of predominantly textile, not "sports" or "athletic" which has open toes or open heels or is of the slip-on type; which lacks a foxing-like band that is almost wholly of rubber or plastics -</p>	
6404.19.25	<ul style="list-style-type: none"> <li>- Uppers of predominantly vegetable fibers</li> <li>- Outer soles of rubber/plastics</li> <li>- Open <i>toe or open heel</i></li> <li>- - <u>OR</u> -</li> <li>- <i>Slip-on</i> not having a foxing or foxing-like band almost wholly of rubber or plastics</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> </ul>

	<ul style="list-style-type: none"> <li>- The whole shoe is under 10% by weight of rubber or plastics</li> </ul>
6404.19.30	<ul style="list-style-type: none"> <li>- Having an upper the largest textile component of which is (by weight) predominantly of other than vegetable fibers</li> <li>- Outer soles of rubber/plastics</li> <li>- Open toe or open heel;</li> <li>- - <u>OR</u> -</li> <li>- Slip-on not having a foxing or foxing-like band almost wholly of rubber or plastics</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- The whole shoe is under 10% by weight of rubber or plastics</li> </ul>
6404.19.36	<ul style="list-style-type: none"> <li>- Open toe or open heel;</li> <li>- - <u>OR</u> -</li> <li>- Slip-on not having a foxing or foxing-like band almost wholly of rubber or plastics</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- Shoe is 10% or more by weight of rubber or plastics</li> <li>- With uppers of vegetable fibers and having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. note 5 to this chapter</li> </ul>
6404.19.37	<ul style="list-style-type: none"> <li>- Open toe or open heel;</li> <li>- - <u>OR</u> -</li> <li>- Slip-on not having a foxing or foxing-like band almost wholly of rubber or plastics</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- <u>Shoe is 10% or more by weight of rubber or plastics</u></li> <li>- With uppers of other than vegetable fibers and having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. note 5 to this chapter</li> </ul>

6404.19.39	<ul style="list-style-type: none"> <li>- Uppers of predominantly textile materials</li> <li>- Outer soles of rubber/plastics</li> <li>- Shoe is 10% or more by weight of rubber or plastics</li> <li>- Open toe or open heel;</li> <li>- <u>- OR -</u></li> <li>- Slip-on not having a foxing or foxing-like band almost wholly of rubber or plastics</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> </ul>
6404.19.42	<ul style="list-style-type: none"> <li>- Uppers of predominantly textile materials</li> <li>- Outer soles of rubber/plastics</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- <u>Not</u> open toe or open heel</li> <li>- <u>Not</u> slip-on</li> <li>- Having soles (and mid-soles if any) of rubber or plastics attached to one another and to the upper exclusively with an adhesive</li> <li>- <u>Not</u> having a foxing or foxing-like band</li> <li>- The sole overlaps the upper nowhere except at the toe and/or at the heel</li> <li>- Valued at or under \$3.00 per pair</li> <li>- With uppers of vegetable fibers and having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. note 5 to this chapter</li> </ul>
6404.19.47	<ul style="list-style-type: none"> <li>- Uppers of predominantly textile materials</li> <li>- Outer soles of rubber/plastics</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- <u>Not</u> open toe or open heel</li> <li>- <u>Not</u> slip-on</li> <li>- Having soles (and mid-soles if any) of rubber or plastics attached to one another and to the upper exclusively with an adhesive</li> <li>- <u>Not</u> having a foxing or foxing-like band</li> </ul>

	<ul style="list-style-type: none"> <li>- The sole overlaps the upper nowhere except at the toe and/or at the heel</li> <li>- Valued at or under \$3.00 per pair</li> <li>- With uppers of <i>other than vegetable</i> fibers and having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. note 5 to this chapter</li> </ul>
6404.19.49	<ul style="list-style-type: none"> <li>- Uppers of predominantly textile materials</li> <li>- Outer soles of rubber/plastics</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- <u>Not</u> open toe or open heel</li> <li>- <u>Not</u> slip-on</li> <li>- Having soles (and mid-soles if any) of rubber or plastics attached to one another and to the upper exclusively with an adhesive</li> <li>- <u>Not</u> having a foxing or foxing-like band</li> <li>- The sole overlaps the upper nowhere except at the toe and/or at the heel</li> <li>- Valued at or under \$3.00 per pair</li> </ul>
6404.19.52	<ul style="list-style-type: none"> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- <u>Not</u> open toe or open heel</li> <li>- Valued at or under \$3.00 per pair - <u>AND</u></li> <li>- <u>Not</u> having soles (and mid-soles if any) of rubber or plastics attached to one another and to the upper exclusively with an adhesive - <u>OR</u> -</li> <li>- Having a foxing or foxing-like band - <u>OR</u> -</li> <li>- The sole overlaps the upper other than at the toe and/or at the heel</li> <li>- With uppers of <i>vegetable</i> fibers and having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. note 5 to this chapter</li> </ul>
6404.19.57	<ul style="list-style-type: none"> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- <u>Not</u> open toe or open heel</li> <li>- Valued at or under \$3.00 per pair - <u>AND</u></li> </ul>

	<ul style="list-style-type: none"> <li>- <u>Not</u> having soles (and mid-soles if any) of rubber or plastics attached to one another and to the upper exclusively with an adhesive - <u>OR</u> -</li> <li>- Having a foxing or foxing-like band - <u>OR</u> -</li> <li>- The sole overlaps the upper other than at the toe and/or at the heel</li> <li>- With uppers of <i>other than vegetable</i> fibers and having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. note 5 to this chapter</li> </ul>
6404.19.59	<ul style="list-style-type: none"> <li>- Uppers of predominantly textile materials</li> <li>- Outer soles of rubber/plastics</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- <u>Not</u> open toe or open heel</li> <li>- Valued at or under \$3.00 per pair - <u>AND</u></li> <li>- <u>Not</u> having soles (and mid-soles if any) of rubber or plastics attached to one another and to the upper exclusively with an adhesive - <u>OR</u> -</li> <li>- Having a foxing or foxing-like band - <u>OR</u> -</li> <li>- The sole overlaps the upper other than at the toe and/or at the heel</li> </ul>
6404.19.61	<ul style="list-style-type: none"> <li>- Uppers of predominantly textile materials</li> <li>- Outer soles of rubber/plastics</li> <li>- Valued over \$3 but not over \$6.50/pair</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- <u>Not</u> open toe or open heel</li> <li>- Having soles (and mid-soles if any) of rubber or plastics attached to one another and to the upper exclusively with an adhesive</li> <li>- <u>Not</u> having a foxing or foxing-like band</li> <li>- The sole overlaps the upper nowhere except at the toe and/or at the heel</li> <li>- With uppers of other than vegetable fibers and having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. note 5 to this chapter</li> </ul>

6404.19.69	<ul style="list-style-type: none"> <li>- Uppers of predominantly textile materials</li> <li>- Outer soles of rubber/plastics</li> <li>- Valued over \$3 but not over \$6.50/pair</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- <u>Not</u> open toe or open heel</li> <li>- Having soles (and mid-soles if any) of rubber or plastics attached to one another and to the upper exclusively with an adhesive</li> <li>- <u>Not</u> having a foxing or foxing-like band</li> <li>- The sole overlaps the upper nowhere except at the toe and/or at the heel</li> </ul>
6404.19.72	<ul style="list-style-type: none"> <li>- Uppers of predominantly textile materials</li> <li>- Outer soles of rubber/plastics</li> <li>- Valued over \$3 but not over \$6.50/pair</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- <u>Not</u> open toe or open heel</li> <li>- <u>Not</u> having soles (and mid-soles if any) of rubber or plastics attached to one another and to the upper exclusively with an adhesive - <u>OR</u> -</li> <li>- Having a foxing or foxing-like band - <u>OR</u> -</li> <li>- The sole overlaps the upper other than at the toe and/or at the heel</li> <li>- With uppers of <i>vegetable</i> fibers and having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. note 5 to this chapter</li> </ul>
6404.19.77	<ul style="list-style-type: none"> <li>- Uppers of predominantly textile materials</li> <li>- Outer soles of rubber/plastics</li> <li>- Valued over \$3 but not over \$6.50/pair</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- <u>Not</u> open toe or open heel</li> <li>- <u>Not</u> having soles (and mid-soles if any) of rubber or plastics</li> </ul>



	<p>attached to one another and to the upper exclusively with an adhesive - <u>OR</u> -</p> <ul style="list-style-type: none"> <li>- Having a foxing or foxing-like band - <u>OR</u> -</li> <li>- The sole overlaps the upper other than at the toe and/or at the heel</li> <li>- With uppers of other than vegetable fibers and having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. note 5 to this chapter</li> </ul>
6404.19.79	<ul style="list-style-type: none"> <li>- Uppers of predominantly textile materials</li> <li>- Outer soles of rubber/plastics</li> <li>- Valued over \$3 but not over \$6.50/pair</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- <u>Not</u> open toe or open heel</li> <li>- <u>Not</u> having soles (and mid-soles if any) of rubber or plastics attached to one another and to the upper exclusively with an adhesive - <u>OR</u> -</li> <li>- Having a foxing or foxing-like band - <u>OR</u> -</li> <li>- The sole overlaps the upper other than at the toe and/or at the heel</li> </ul>
6404.19.82	<ul style="list-style-type: none"> <li>- Uppers of predominantly textile materials</li> <li>- Outer soles of rubber/plastics</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- <u>Not</u> open toe or open heel</li> <li>- Valued over \$6.50, but not over \$12.00/pair</li> <li>- With uppers of <i>vegetable</i> fibers and having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. note 5 to this chapter</li> </ul>
6404.19.87	<ul style="list-style-type: none"> <li>- Uppers of predominantly textile materials</li> <li>- Outer soles of rubber/plastics</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> </ul>

	<ul style="list-style-type: none"> <li>- <u>Not</u> open toe or open heel</li> <li>- Valued over \$6.50, but not over \$12.00/pair</li> <li>- With uppers of other than vegetable fibers and having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. note 5 to this chapter</li> </ul>
6404.19.89	<ul style="list-style-type: none"> <li>- Uppers of predominantly textile materials</li> <li>- Outer soles of rubber/plastics</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- <u>Not</u> open toe or open heel</li> <li>- Valued over \$6.50, but not over \$12.00/pair</li> </ul>
6404.19.90	<ul style="list-style-type: none"> <li>- Uppers of predominantly textile materials</li> <li>- Outer soles of rubber/plastics</li> <li>- <u>Not</u> designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> <li>- <u>Not</u> open toe or open heel</li> <li>- Valued over \$12.00/pair</li> </ul>
6404.20.20	<ul style="list-style-type: none"> <li>- Uppers of predominantly textile materials</li> <li>- Outer soles of leather or composition leather</li> <li>- The whole shoe is either less than 10 percent by weight of rubber or plastics - <u>OR</u> -</li> <li>- <u>Not</u> over 50 percent by weight of rubber, plastics and textile material</li> <li>- Valued at or under \$2.50 per pair</li> </ul>
6404.20.40	<ul style="list-style-type: none"> <li>- Uppers of predominantly textile materials</li> <li>- Outer soles of leather or composition leather</li> <li>- The whole shoe is either less than 10 percent by weight of rubber or plastics - <u>OR</u> -</li> <li>- <u>Not</u> over 50 percent by weight of rubber, plastics and textile Material</li> <li>- Valued over \$2.50 per pair</li> </ul>
6404.20.60	<ul style="list-style-type: none"> <li>- Uppers of predominantly textile materials</li> <li>- Outer soles of leather or composition leather</li> <li>- The whole shoe is more than 10 percent by weight of rubber or plastics - <u>AND</u> -</li> </ul>

	- Over 50 percent by weight of rubber, plastics and textile Material
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<b>HEADING 6405</b>	
<b>This heading covers “other” footwear.</b>	
<b>6405.10.00</b>	<ul style="list-style-type: none"> <li>- Upper of predominantly leather and outer sole is not predominantly rubber, plastics, leather or composition leather <u>OR</u></li> <li>- Upper of predominantly composition leather</li> </ul>
<p><b>6405.20</b> Footwear, in which the outer sole's external surface is NOT predominately rubber, plastics, leather or composition leather (this normally leaves only textile materials); in which the upper's external surface is predominately textile materials; which has a line of demarcation between the sole and upper; which is not a boot liner -</p>	
6405.20.30	<ul style="list-style-type: none"> <li>- Upper of predominantly textile material and outer sole is not predominantly rubber, plastics leather or composition leather</li> <li>- Having an upper, the largest textile component of which is (by weight) predominantly of vegetable fibers such as cotton and flax (linings, accessories and reinforcements not included)</li> </ul>
6405.20.60	<ul style="list-style-type: none"> <li>- Upper of predominantly textile material and outer sole is not predominantly rubber, plastics leather or composition leather</li> <li>- The upper and the outer sole get their essential character from a felt which is, by weight, predominately wool</li> <li>- Category 459 applies</li> </ul>
6405.20.90	<ul style="list-style-type: none"> <li>- Upper of predominantly textile material and outer sole is not predominantly rubber, plastics leather or composition leather</li> <li>- Having an upper, the largest textile component of which (by weight) is <u>not</u> predominantly of vegetable fibers such as cotton and flax or wool (linings, accessories and reinforcements not included)</li> </ul>
<p><b>6405.90</b> Footwear, in which the upper's external surface is <u>not</u> predominately leather, composition leather or textile materials; in which, if the external surface of the upper is predominately rubber and/or plastics, the external surface of the outer sole is NOT predominately rubber or plastics; in which there is a line of demarcation between the sole and the upper;</p>	

6405.90.20	<ul style="list-style-type: none"> <li>- Upper is <u>not</u> predominantly leather, composition leather or textile material</li> <li>- If the upper is predominantly rubber or plastics, the outer sole is other than rubber or plastics</li> <li>- There is a line of demarcation between the upper and sole</li> <li>- Disposable footwear designed for one time use</li> </ul>
6405.90.90	<ul style="list-style-type: none"> <li>- Upper is <u>not</u> predominantly leather, composition leather or textile material</li> <li>- If the upper is predominantly rubber or plastics, the outer sole is other than rubber or plastics</li> <li>- There is a line of demarcation between the upper and sole</li> <li>- <u>Not</u> disposable footwear designed for one time use</li> </ul>

**HEADING 6406**

**This heading covers footwear parts and related items.**

6406.10 (Uppers and their parts, except stiffeners)

6406.10.05	<ul style="list-style-type: none"> <li>- Formed uppers</li> <li>- In which the external surface of the upper, <u>not</u> including the insole, accessories, or reinforcements, is predominately leather or composition leather</li> <li>- In American boys size 11-1/2 or larger and worn only by males</li> </ul>
6406.10.10	<ul style="list-style-type: none"> <li>- Formed uppers</li> <li>- In which the external surface of the upper, <u>not</u> including the insole, accessories, or reinforcements is predominately leather or composition leather</li> <li>- Worn by females or in American boys size 11 or smaller, - <u>OR</u> -</li> <li>- Is the type of footwear commonly worn by both sexes</li> </ul>
6406.10.20	<ul style="list-style-type: none"> <li>- Formed uppers</li> <li>- In which the external surface of the upper, <u>not</u> including the insole, accessories, or reinforcements is predominately textile materials</li> <li>- In which the upper's external surface is over 50% leather (including accessories or reinforcements)</li> </ul>
<p><b>6406.10.25 through 6406.10.40</b> Formed uppers in which the external surface of the upper, NOT including the insole, accessories or reinforcements, is predominately textile materials and is still 50% or less leather after every leather accessory or reinforcement present is included-</p>	

6406.10.25	<ul style="list-style-type: none"> <li>- Formed uppers</li> <li>- In which the external surface of the upper, <u>not</u> including the insole, accessories, or reinforcements is predominately textile materials</li> <li>- Valued at or under \$3.00 per pair</li> </ul>
6406.10.30	<ul style="list-style-type: none"> <li>- Formed uppers</li> <li>- In which the external surface of the upper, <u>not</u> including the insole, accessories, or reinforcements is predominately textile materials</li> <li>- Valued over \$3.00 but not over \$6.50 per pair</li> </ul>
6406.10.35	<ul style="list-style-type: none"> <li>- Formed uppers</li> <li>- In which the external surface of the upper, <u>not</u> including the insole, accessories, or reinforcements is predominately textile materials</li> <li>- Valued over \$6.50 but not over \$12.00 per pair</li> </ul>
6406.10.40	<ul style="list-style-type: none"> <li>- Formed uppers</li> <li>- In which the external surface of the upper, <u>not</u> including the insole, accessories, or reinforcements is predominately textile materials</li> <li>- Valued over \$12.00 per pair</li> </ul>
6406.10.45	<ul style="list-style-type: none"> <li>- Formed uppers</li> <li>- In which the external surface of the upper, <u>not</u> including the insole, accessories or reinforcements is <u>not</u> predominately of leather, composition leather, or textile materials</li> <li>- In which the external surface of the upper is over 90% rubber or plastics (including accessories or reinforcements)</li> <li>- Which are <u>not</u> suitable to be finished into completed footwear either having a foxing or foxing-like band applied or molded at the sole and overlapping the upper or designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather</li> </ul>
6406.10.50	<ul style="list-style-type: none"> <li>- Formed uppers</li> <li>- In which the external surface of the upper, <u>not</u> including the insole, accessories or reinforcements, is <u>not</u> predominately of leather, composition leather, or textile materials</li> <li>- In which the external surface of the upper is <u>not</u> over 90% rubber or plastics (including accessories or reinforcements)</li> <li>- <u>OR</u> –</li> <li>- Which are suitable to be finished into completed footwear having a foxing or a foxing-like band applied or molded at the sole and</li> </ul>

	overlapping the upper or designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather
<b>6406.10.60 through 6406.10.85</b> Shoe uppers or the parts thereof, which are NOT formed uppers; which are not stiffeners, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces (including shoe laces), buttons, snap fasteners, zippers, pompoms, or other trimmings, or, in general, most parts which could be used in articles besides footwear	
6406.10.60	<ul style="list-style-type: none"> <li>- Uppers (not formed) or parts thereof</li> <li>- The upper's external surface is predominately rubber and/or plastics (<u>excluding</u> accessories and reinforcements)</li> <li>- And which, if these are only internal parts of uppers (e.g., linings), or are more than external uppers, are essentially only of rubber and/or plastics (note that boot linings sewn to external shafts are more than external uppers)</li> </ul>
6406.10.65	<ul style="list-style-type: none"> <li>- Uppers (not formed) or parts thereof</li> <li>- The upper's external surface is predominately leather, (<u>excluding</u> accessories and reinforcements)</li> <li>- And which, if these are only un-external parts of uppers (e.g., linings), are essentially only of leather</li> </ul>
6406.10.70	<ul style="list-style-type: none"> <li>- Uppers (not formed) or parts thereof</li> <li>- The upper's external surface is predominantly textile materials (<u>excluding</u> accessories or reinforcements)</li> <li>- In which the upper's external surface is over 50% leather (<u>including</u> accessories or reinforcements)</li> </ul>
6406.10.72	<ul style="list-style-type: none"> <li>- Uppers (not formed) or parts thereof</li> <li>- The external surface of the upper is predominately textile materials (<u>excluding</u> accessories and reinforcements)</li> <li>- Of cotton; (of the textile materials present, the cotton fibers weigh more than the man-made fibers, or wool and/or fine animal hair fibers, or any other single type of fibers)</li> <li>- In which the upper's external surface is <u>less</u> than 50% textile materials (<u>Including</u> any leather, rubber or plastics accessories or reinforcements)</li> </ul>
6406.10.77	<ul style="list-style-type: none"> <li>- Uppers (not formed) or parts thereof</li> </ul>

	<ul style="list-style-type: none"> <li>- The external surface of the upper is predominately textile materials (<u>excluding</u> accessories and reinforcements)</li> <li>- Of cotton; (of the textile materials present, the cotton fibers weigh more than the man-made fibers, or wool and/or fine animal hair fibers, or any other single type of fibers)</li> <li>- in which the upper's external surface is 50% or <u>more</u> of textile materials (<u>Including</u> any leather, rubber or plastics accessories or reinforcements)</li> <li>- Category 369 applies</li> </ul>
6406.10.85	<ul style="list-style-type: none"> <li>- Uppers (not formed) or parts thereof</li> <li>- The external surface of the upper is predominately textile materials (<u>excluding</u> accessories and reinforcements)</li> <li>- Other than cotton; (of the textile materials present, the cotton fibers weigh less than any other single fiber)</li> <li>- In which the upper's external surface is <u>less</u> than 50% textile materials (<u>Including</u> any leather, rubber or plastics accessories or reinforcements)</li> </ul>
<p><b>6406.10.9020 through 6406.10.9060</b></p>	
<p>Shoe uppers or parts thereof, which are NOT formed uppers; which are not stiffeners, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces (including shoe laces), buttons, snap fasteners, zippers, pompoms, or other trimmings, or, in general, most parts which could be used in articles besides footwear, in which, if uppers, the upper's external surface is predominately textile materials other than cotton, excluding accessories and reinforcements; in which, if uppers, the upper's external surface is 50% or more textile materials other than cotton, after every leather, rubber and plastics accessory and reinforcement is included as part of the upper's external surface; which, if internal parts of uppers or more than external uppers, are NOT essentially ONLY of leather or of rubber and/or plastics and contain textile materials that are substantially more essential than any other type of material, excluding the two just named - (See below for statistical breakouts and textile category numbers)</p>	
6406.10.9020	<ul style="list-style-type: none"> <li>- Uppers (not formed) or parts thereof</li> <li>- The external surface of the upper is predominately textile materials (<u>excluding</u> accessories and reinforcements)</li> <li>- In which the upper's external surface is 50% or <u>more</u> of textile materials (<u>Including</u> any leather, rubber or plastics accessories or reinforcements)</li> <li>- Of wool or fine animal hair; (of the textile materials present, wool or fine animal hair weighs more than any other single fiber)</li> <li>- Category 469 applies</li> </ul>

6406.10.9040	<ul style="list-style-type: none"> <li>- Uppers (not formed) or parts thereof</li> <li>- The external surface of the upper is predominately textile materials (<u>excluding</u> accessories and reinforcements)</li> <li>- In which the upper's external surface is 50% or <u>more</u> of textile materials (<u>Including</u> any leather, rubber or plastics accessories or reinforcements)</li> <li>- Of man-made fibers; (of the textile materials present, man-made fibers weigh more than any other single fiber)</li> <li>- Category 669 applies</li> </ul>
6406.10.9060	<ul style="list-style-type: none"> <li>- Uppers (not formed) or parts thereof</li> <li>- The external surface of the upper is predominately textile materials (<u>excluding</u> accessories and reinforcements)</li> <li>- In which the upper's external surface is 50% or <u>more</u> of textile materials (<u>Including</u> any leather, rubber or plastics accessories or reinforcements)</li> <li>- Of other than cotton, man-made, wool or fine animal hair fibers (of the textile materials present, some OTHER single type of fiber weighs more than either the cotton fibers, or the man-made fibers, or the wool and/or fine animal hair fibers)</li> <li>- Category 899 applies</li> </ul>
6406.10.9090	<ul style="list-style-type: none"> <li>- Uppers (not formed) or parts thereof</li> <li>- Not stiffeners, nails, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces (incl. shoe laces), buttons, snap fasteners, zippers, pompoms or other trimmings, or, in general, most parts which could be used in articles besides footwear</li> <li>- The external surface of the upper is predominately <u>NOT</u> rubber and/or plastics, leather or textile materials, excluding accessories and reinforcements</li> <li>- If parts of uppers, are essentially of a material other than rubber and/or plastics, leather, or textile materials</li> </ul>
6406.20.00	<ul style="list-style-type: none"> <li>- Outer soles or heels, which would be in contact with the ground when in use, and in which rubber and/or plastics gives them their essential character</li> </ul>
6406.90.10	<ul style="list-style-type: none"> <li>- Parts of footwear, in which wood gives them their essential character</li> </ul>
<p><b>6406.99.1505 through 6406.99.1510</b> Leg warmers, without feet, which are essentially of textile materials; in which the man-made fibers weigh more than the cotton fibers, the wool and/or fine animal hair</p>	



fibers, or any other single type of fiber -	
6406.90.1505	<ul style="list-style-type: none"> <li>- Leg Warmers</li> <li>- Of man-made textile fibers; (in which the man-made fibers weigh more than any other single fiber</li> <li>- In which wool and/or fine animal hair is 23% or <u>MORE</u>, by weight, of the fibers present</li> <li>- Category 459 applies</li> </ul>
6406.90.1510	<ul style="list-style-type: none"> <li>- Leg Warmers</li> <li>- Of man-made textile fibers; (in which the man-made fibers weigh more than any other single fiber</li> <li>- In which wool and/or fine animal hair is <u>LESS</u> than 23% by weight, of the fibers present</li> <li>- Note textile category 659 applies</li> </ul>
6406.90.1540	<ul style="list-style-type: none"> <li>- Parts of footwear; or removable insoles or heel cushions or the like; or gaiters or leggings or the like (except leg warmers) or stiffeners or parts thereof</li> <li>- Of man-made textile fibers; (in which the man-made fibers weigh more than any other single fiber)</li> <li>- Other than ornaments, braid, laces (incl. shoe laces), buttons, pompoms or other trimmings, or, in general, most parts usable in articles besides footwear</li> <li>- Category 659 applies</li> </ul>
6406.90.1550	<ul style="list-style-type: none"> <li>- Leg warmers</li> <li>- of cotton; (in which the cotton fibers weigh more than any other single type of fiber</li> <li>- Category 359 applies</li> </ul>
6406.90.1560	<ul style="list-style-type: none"> <li>- Leg warmers</li> <li>- Of wool or fine animal hair; (in which the wool and/or fine animal hair fibers weigh more than any other single type of fiber</li> <li>- Category 459 applies</li> </ul>
6406.90.1570	<ul style="list-style-type: none"> <li>- Leg warmers</li> <li>- Of textile materials and in which another single type of fiber weighs more than either the cotton fibers, the man-made fibers, or the wool and/or fine animal hair fibers</li> <li>- Category 859 applies</li> </ul>
6406.90.1580	<ul style="list-style-type: none"> <li>- Parts of footwear; or removable insoles or heel cushions or the like; or gaiters or leggings or the like (except leg warmers) or</li> </ul>

	<p>stiffeners or parts thereof</p> <ul style="list-style-type: none"> <li>- Of textile; (in which another single fiber weigh more than either the cotton fibers, the man-made fibers or the wool and/or fine animal hair fibers )</li> <li>- Other than ornaments, braid, laces (incl. shoe laces), buttons, pompoms or other trimmings, or, in general, most parts usable in articles besides footwear</li> </ul>
6406.90.3030	<ul style="list-style-type: none"> <li>- Parts of footwear</li> <li>- Bottoms which are "more than" outer soles or outer heels</li> <li>- Rubber and/or plastics give them their essential character</li> <li>- Which are not boot bottoms, i.e., the foot portion of a boot with a shaft (when complete)</li> </ul>
6406.90.3060	<ul style="list-style-type: none"> <li>- Parts of footwear</li> <li>- Removable insoles, heel cushions or the like, or gaiters, leggings or the like, or parts thereof</li> <li>- Which either are stiffeners or are not uppers (with or w/o insoles) nor parts of uppers</li> <li>- Which are not outer soles or heels</li> <li>- Which are not boot protectors, welt strips uncut to lengths, ornaments, trimmings, or, in general, most items that could be used in articles besides footwear</li> <li>- Which are not shin guards or similar protective sportswear</li> <li>- Which are not orthopedic appliances or parts or accessories thereof</li> <li>- Which are essentially of rubber and/or plastics</li> </ul>
6406.90.60	<ul style="list-style-type: none"> <li>- Parts of footwear</li> <li>- Removable insoles or heel cushions or the like, or gaiters, leggings or the like, or parts thereof</li> <li>- Which are not uppers (with or without insoles attached) nor the parts thereof</li> <li>- Which are not shin guards or similar protective sportswear</li> <li>- Which are not orthopedic appliances or parts or accessories thereof</li> <li>- In which leather is the essential character</li> <li>- Which are not boot protectors, welt strips not cut to length, buckles, ornaments, laces (including shoe laces), buttons, pompoms or other trimmings, or, in general, most parts which could be used in articles besides footwear</li> </ul>

6406.90.90	<ul style="list-style-type: none"><li>- Parts of footwear</li><li>- Removable insoles or heel cushions or the like, or gaiters, leggings or the like, or parts thereof; which are not uppers (with or without insoles attached) nor the parts thereof</li><li>- In which the essential character is not given by either wood, rubber and/or plastics, textile materials, or leather (Commercially, the only materials left are metals, cork, cardboard, paperboard and furskin)</li><li>- Which are not nails, boot protectors, zippers, ornaments, or trimmings, or, in general, most parts which could be used in articles besides footwear</li><li>- Which are not shin guards or similar protective sportswear</li><li>- Which are not orthopedic appliances or parts or accessories thereof</li></ul>
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## **ADDITIONAL INFORMATION**

### **The Internet**

The home page of U.S. Customs and Border Protection on the Internet's World Wide Web, provides the trade community with current, relevant information regarding CBP operations and items of special interest. The site posts information -- which includes proposed regulations, news releases, publications and notices, etc. -- that can be searched, read on-line, printed or downloaded to your personal computer. The web site was established as a trade-friendly mechanism to assist the importing and exporting community. The web site also links to the home pages of many other agencies whose importing or exporting regulations that U.S. Customs and Border Protection helps to enforce. The web site also contains a wealth of information of interest to a broader public than the trade community. For instance, the "Know Before You Go" publication and traveler awareness campaign is designed to help educate international travelers.

The web address of U.S. Customs and Border Protection is <http://www.cbp.gov>

### **Customs Regulations**

The current edition of Customs and Border Protection Regulations of the United States is a loose-leaf, subscription publication available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402; telephone (202) 512-1800. A bound edition of Title 19, Code of Federal Regulations is also available for sale from the same address. All proposed and final regulations are published in the Federal Register, which is published daily by the Office of the Federal Register, National Archives and Records Administration, and distributed by the Superintendent of Documents. Information about on-line access to the Federal Register may be obtained by calling (202) 512-1530 between 7 a.m. and 5 p.m. Eastern time. These notices are also published in the weekly Customs Bulletin described below.

### **Customs Bulletin**

The Customs Bulletin and Decisions ("Customs Bulletin") is a weekly publication that contains decisions, rulings, regulatory proposals, notices and other information of interest to the trade community. It also contains decisions issued by the U.S. Court of International Trade, as well as customs-related decisions of the U.S. Court of Appeals for the Federal Circuit. Each year, the Government Printing Office publishes bound volumes of the Customs Bulletin. Subscriptions may be purchased from the Superintendent of Documents at the address and phone number listed above.

## **Importing into the United States**

This publication provides an overview of the importing process and contains general information about import requirements. The current edition of *Importing Into the United States* contains much new and revised material brought about pursuant to the Customs Modernization Act ("Mod Act"). The Mod Act has fundamentally altered the relationship between importers and U.S. Customs and Border Protection by shifting to the importer the legal responsibility for declaring the value, classification, and rate of duty applicable to entered merchandise.

The current edition contains a section entitled "Informed Compliance." A key component of informed compliance is the shared responsibility between U.S. Customs and Border Protection and the import community, wherein CBP communicates its requirements to the importer, and the importer, in turn, uses reasonable care to assure that CBP is provided accurate and timely data pertaining to his or her importation.

Single copies may be obtained from local offices of U.S. Customs and Border Protection, or from the Office of Public Affairs, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue NW, Washington, DC 20229. An on-line version is available at the CBP web site. *Importing into the United States* is also available for sale, in single copies or bulk orders, from the Superintendent of Documents by calling (202) 512-1800, or by mail from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7054.

## **Informed Compliance Publications**

U.S. Customs and Border Protection has prepared a number of Informed Compliance publications in the "*What Every Member of the Trade Community Should Know About:...*" series. Check the Internet web site <http://www.cbp.gov> for current publications.

## Value Publications

*Customs Valuation under the Trade Agreements Act of 1979* is a 96-page book containing a detailed narrative description of the customs valuation system, the customs valuation title of the Trade Agreements Act (§402 of the Tariff Act of 1930, as amended by the Trade Agreements Act of 1979 (19 U.S.C. §1401a)), the Statement of Administrative Action which was sent to the U.S. Congress in conjunction with the TAA, regulations (19 C.F.R. §§152.000-152.108) implementing the valuation system (a few sections of the regulations have been amended subsequent to the publication of the book) and questions and answers concerning the valuation system.

*Customs Valuation Encyclopedia* (with updates) is comprised of relevant statutory provisions, CBP Regulations implementing the statute, portions of the Customs Valuation Code, judicial precedent, and administrative rulings involving application of valuation law. A copy may be purchased for a nominal charge from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7054. This publication is also available on the Internet web site of U.S. Customs and Border Protection.

The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs issues, an importer may wish to obtain a ruling under CBP Regulations, 19 C.F.R. Part 177, or obtain advice from an expert (such as a licensed Customs Broker, attorney or consultant) who specializes in customs matters. Reliance solely on the general information in this pamphlet may not be considered reasonable care.

Additional information may also be obtained from U.S. Customs and Border Protection ports of entry. Please consult your telephone directory for an office near you. The listing will be found under U.S. Government, Department of Homeland Security.

## **“Your Comments are Important”**

The Small Business and Regulatory Enforcement Ombudsman and 10 regional Fairness Boards were established to receive comments from small businesses about Federal agency enforcement activities and rate each agency’s responsiveness to small business. If you wish to comment on the enforcement actions of U.S. Customs and Border Protection, call 1-888-REG-FAIR (1-888-734-3247).

**REPORT SMUGGLING 1-800-BE-ALERT OR 1-888-NO-DROGA**



**Visit our Internet web site: <http://www.cbp.gov>**