

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

Footwear



AN INFORMED COMPLIANCE PUBLICATION

APRIL 2006

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.

The Office of Regulations and Rulings (ORR) 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, and videos, 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, ORR, is a study of the classification of footwear. “Footwear” provides guidance regarding the classification of imported merchandise. 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 the Assistant Commissioner at the Office of Regulations and Rulings, U.S. Customs and Border Protection, 1300 Pennsylvania Avenue, NW, (Mint Annex), Washington, D.C. 20229.

Sandra L. Bell,
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Office of Regulations and Rulings

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Footwear

INTRODUCTION

The following is a footwear compliance publication put together by the National Commodity Specialist Division (NCSA). It is to be used in conjunction with the Harmonized Tariff Schedule of the United States (HTS) and is a guide to help interpret Chapter 64 of the HTS, the footwear chapter. Any article of footwear or footwear parts imported into the United States must be defined according to the classification numbers listed in the HTS. This compliance publication has been designed to help you find the proper classification. Chapter 64 is divided into six headings; each heading stands for particular types of footwear. The following is a brief outline of what is contained in each footwear heading:

- 6401** Certain 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, plastic, 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.

Once you know what type of footwear you plan to import, you can begin looking for the proper classification number by going to the heading which best describes your footwear. For example, if you plan to import footwear with a predominantly plastic upper and plastic outer sole, look for its classification within heading 6402.

MATERIALS AND COMPONENTS

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 that 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, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

The tongue of a shoe is usually not considered part of the ESAU nor as accessory/reinforcement if it is on a plane lower than the upper and partially or wholly covered by laces and eyelet facings or stays. It is disregarded entirely in the determination of the surface area measurement.

A foxing is a strip of material that is separate from the sole and upper and secures the joint between the sole and upper. A foxing must overlap the upper and the overlap must be readily discernible. The foxing must encircle or substantially encircle the entire shoe and may be attached by cementing, stitching or vulcanizing.

The term "foxing-like" applies to that which has the same, or nearly the same appearance, qualities or characteristics as the foxing appearing on the traditional sneaker or tennis shoe. It does not have to be a separate component and may or may not secure the joint between the sole and upper. A foxing-like band must be applied or molded at the sole and must overlap the upper. It must also encircle or substantially encircle the entire shoe and can be attached by any means.

For example, a shoe with a unit molded sole (a pre-formed molded unit sole which is attached to the upper) is considered to have a foxing-like band if a vertical overlap of 1/4 inch or more exists from where the upper and outsole initially meet, measured on a vertical plane. If this overlap is less than 1/4 inch, such footwear is presumed not to have a foxing-like band; however, children's shoes (American sizes 8-12) are considered to have a foxing or foxing-like band (FLB), if a vertical overlap of 3/16 inch or more exists from where the upper and outsole initially meet, measured on a vertical plane. Infant's shoes (American sizes 0-7.5) require an overlap of 1/8 inch or more.

Protective footwear covers waterproof and non-waterproof footwear that is significantly more of a protection against water, oil, grease or chemicals or cold or inclement weather than ordinary footwear of that type.

For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression Sports footwear applies only to:

- (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of spikes, sprigs, cleats, stops, clips, bars or the like AND
- (b) skating boots, ski boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

Athletic Footwear is footwear other than sports footwear (as defined above) and covers footwear such as "tennis shoes, basketball shoes, gym shoes, training shoes and the like" whether or not principally used for such athletic games or purposes.

Composition leather is made by binding together leather fibers or small pieces of natural leather. It does not include synthetics not based on natural leather. It is usually made of leather waste formed into strips, slabs, or similar forms.

The expression slip-on refers to footwear that is held to the foot without the use of functional laces, functional buckles or fasteners. Slip-ons do not include shoes that are considered protective or footwear that possesses foxing or foxing-like bands.

In open toe shoes, all or part of the front of the wearer's toes can be seen.

In open heel shoes, all or part of the back of the wearer's heel can be seen. Assume part of the wearer's heel can be seen when the shoe is worn if the opening is at least .4 inch (1 cm) high at its highest point and .8 in. (2 cm) wide at its widest point. Smaller openings may also be sufficient.

EXCLUSIONS

1. Footwear of textile materials with no line of demarcation between the sole and the upper, i.e., you cannot remove the stitching, adhesive, etc and have a piece, or maybe two pieces, of material which is the sole in your hand. In general, these are similar to socks except they are not necessarily worn under shoes.
2. Flimsy (usually disposable) footwear of any material with no line of demarcation between the sole and upper. One example is a "protective boot" made by heat-sealing together (down the middle) two pieces cut out from a sheet of lightweight plastic.
3. Used footwear.
4. Orthopedic footwear (made to fit one particular person) and orthopedic appliances such as talipes appliances, surgical boots and cast boots. Cast boots are worn temporarily after foot surgery or trauma. The uppers consist of very adjustable straps (to accommodate the bandaged foot or cast) which leave the wearer's toes exposed. The bottoms are very rigid. They are not sold in pairs and are normally sold in surgical supply stores, usually under a doctor's prescription.
5. Sports equipment, even though it covers the foot, if its essential character comes from the part(s) that do not cover the foot. Examples are skating boots with ice or roller skates attached, divers' flippers, water skis (which usually have a "foot stirrup" attached), and snowshoes.
6. Toy footwear, including doll's shoes and the plastic "high-heels" worn indoors by girls playing "dress-up like mommy".

HEADING 6401	
<p>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 (but may be assembled by ways other than those mentioned such as molding or cementing); which is “waterproof” footwear designed to protect against penetration by water or other liquids, whether or not such footwear was intended to be designed for such purposes; in which the upper is attached to the sole or midsole by a molding process (note that vulcanization is a type of molding); in which all significant pieces of the upper are joined to each other by a molding process (such as gluing or cementing, etc.).</p>	
Subheading	Description
6401.10.00	Includes all footwear that qualifies for this heading which incorporates a protective metal toe-cap (usually between the upper and its lining) designed to protect one’s toes from being crushed by heavy objects; includes footwear with uppers of any height (whether covering the knee or below the knee).
6401.91.00	Footwear, which covers the wearer’s knee; which does not contain a protective metal toe-cap, which is other than a fisherman’s wading outfit which is worn under boots.
6401.92.30	Footwear, which covers the wearer’s ankle, but does not cover the knee; which does not contain a protective metal toe-cap, which only includes ski boots and snowboard boots.
6401.92.60	Footwear, which covers the wearer’s ankle, but does not cover the knee; which does not contain a protective metal toe-cap, 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; which may or may not contain a lining on the inside of the boot, but if it does, it can only be lined or supported by material which is exclusively PVC (note that fabric linings in molded boots are virtually never made of 100% PVC).

Subheading	Description
6401.92.90	Footwear, which covers the wearer's ankle, but does not cover the knee; which does not contain a protective metal toe-cap, in which both the upper and outer sole's external surface area (including accessories and reinforcements) does not measure over 90% polyvinyl chloride (PVC) and/or which is lined or supported by material other than PVC.
6401.99.30	Footwear, which does not extend above the wearer's ankle; which does not contain a protective metal toe-cap, which 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; which is designed to be used without closures.
6401.99.60	Footwear, which does not extend above the wearer's ankle; which does not contain a protective metal toe-cap, which 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; which is designed to be used with closures.
6401.99.80	Footwear, which does not extend above the wearer's ankle; which does not contain a protective metal toe-cap, 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; in which the upper's external surface area is over 90% rubber or plastics (including any accessories or reinforcements); which does not have a foxing or foxing-like band applied or molded at the sole and overlapping the upper.
6401.99.90	Footwear, which does not extend above the wearer's ankle; which does not contain a protective metal toe-cap, 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; in which the upper's external surface area is not over 90% rubber or plastics or which has a foxing or foxing-like band applied or molded at the sole and overlapping the upper.

HEADING 6402	
<p>This heading covers footwear in which both the upper and outer sole's external surface is predominately rubber and/or plastic.</p> <p>The terms <u>rubber</u> and <u>plastics</u> include 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.</p>	
Subheading	Description
<p><u>Sports Footwear (as specifically limited by definition, applies only to subheading 6402.12.00 through 6402.19.90):</u></p>	
6402.12.00	<p>Includes only ski boots, snowboard boots, and cross-country ski footwear. This is the <u>only</u> tariff number in section 6402 that may contain ski boots, snowboard boots, and cross-country ski footwear since they are specifically provided for here.</p>
6402.19.05	<p>Includes only golf shoes in which the upper's external surface area measures over 90% rubber or plastic (including any accessories or reinforcements); which does <u>not</u> have a foxing or foxing-like band applied or molded at the sole and overlapping the upper; which is <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. 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 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, the applicable subheading is 6402.19.30 through 6402.19.90 depending upon the value.</p>
6402.19.15	<p>Sports footwear, other than golf shoes, in which the upper's external surface area measures over 90% rubber or plastic (including any accessories or reinforcements); which does <u>not</u> have a foxing or foxing-like band applied or molded at the sole and overlapping the upper; which is <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. 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 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, the applicable subheading is 6402.19.30 through 6402.19.90 depending upon the value.</p>

Subheading	Description
6402.19.30	Sports footwear, including golf shoes, 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> which has a foxing or foxing-like band applied or molded at the sole and overlapping the upper <u>and/or</u> which 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; which is valued at or under \$3.00 per pair.
6402.19.50	Sports footwear, including golf shoes, 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> which has a foxing or foxing-like band applied or molded at the sole and overlapping the upper <u>and/or</u> which 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; which is valued over \$3.00 but not over \$6.50 per pair.
6402.19.70	Sports footwear, including golf shoes, 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> which has a foxing or foxing-like band applied or molded at the sole and overlapping the upper <u>and/or</u> which 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; which is valued over \$6.50 but not over \$12.00 per pair.
6402.19.90	Sports footwear, including golf shoes, 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> which has a foxing or foxing-like band applied or molded at the sole and overlapping the upper <u>and/or</u> which 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; which is valued over \$12.00 per pair.
Other Footwear (does not include sports footwear):	
6402.20.00	Footwear with upper straps or thongs assembled to the sole by means of plugs (zoris). To be considered a true zori, there should be a single-piece molded upper distinct from the sole that passes into or through the sole and secured by means of plugs. There should not be any lining on the inner surface of the upper nor on the sole. The footwear must have a flat sole or bottom of uniform thickness.

Subheading	Description
6402.30.30	Footwear with a protective metal toe-cap, the upper's external surface area measures over 90% rubber or plastic (including any accessories or reinforcements); which does <u>not</u> have a foxing or foxing-like band applied or molded at the sole and overlapping the upper; which is <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. 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 6402.30.60 through 6402.30.90 depending upon the value.
6402.30.50	Footwear with a protective metal toe-cap, which 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. 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.
6402.30.60	Footwear with a protective metal toe-cap, 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> which has 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; which is valued at or under \$3.00 per pair.
6402.30.70	Footwear with a protective metal toe-cap, 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> which has 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; which is valued over \$3.00 but not over \$6.50 per pair.

Subheading	Description
6402.30.80	Footwear with a protective metal toe-cap, 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> which has 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; which is valued over \$6.50 but not over \$12.00 per pair.
6402.30.90	Footwear with a protective metal toe-cap, 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> which has 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; which is valued over \$12.00 per pair.
Footwear covering the ankle (at least half of the ankle bone is covered and does not include sports footwear):	
6402.91.40	Footwear covering the ankle, the upper's external surface area measures over 90% rubber or plastic (including any accessories or reinforcements); which does <u>not</u> have a foxing or foxing-like band applied or molded at the sole and overlapping the upper; which is <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. 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. 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.
6402.91.50	Footwear covering the ankle, 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, 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.

Subheading	Description
6402.91.60	Footwear covering the ankle, 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> which has 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; which is valued at \$3.00 per pair or less.
6402.91.70	Footwear covering the ankle, 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> which has 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; which is valued over \$3.00 but not over \$6.50 per pair.
6402.91.80	Footwear covering the ankle, 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> which has 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; which is valued over \$6.50 but not over \$12.00 per pair.
6402.91.90	Footwear covering the ankle, 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> which has 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; which is valued over \$12.00 per pair.
Footwear not covering the ankle (does not include sports footwear):	
6402.99.05	Footwear not covering the ankle, the upper's external surface area measures over 90% rubber or plastic (including any accessories or reinforcements); which does <u>not</u> have a foxing or foxing-like band applied or molded at the sole and overlapping the upper; which is <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; which is made on a base or platform of wood.

Subheading	Description
6402.99.10	Footwear not covering the ankle, the upper's external surface area measures over 90% rubber or plastic (including any accessories or reinforcements); which does <u>not</u> have a foxing or foxing-like band applied or molded at the sole and overlapping the upper; which is <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; which is made on a base or platform of cork.
6402.99.14	Footwear not covering the ankle, the upper's external surface area measures over 90% rubber or plastic (including any accessories or reinforcements); which does <u>not</u> have a foxing or foxing-like band applied or molded at the sole and overlapping the upper; which is <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; which are sandals and similar footwear of plastics, produced in one piece by molding.
6402.99.18	Includes all other footwear, not covering the ankle, in which the upper's external surface area measures over 90% rubber or plastic (including any accessories or reinforcements); which does <u>not</u> have a foxing or foxing-like band applied or molded at the sole and overlapping the upper; which is <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. 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.
6402.99.20	Footwear, not covering the ankle, which 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. 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.

Subheading	Description
6402.99.30	Footwear, not covering the ankle, which has either open toes or open heels or is of the slip-on type that is held to the foot without the use of laces or buckles or other fasteners; in which the upper's external surface area does <u>not</u> measure over 90% rubber or plastic (including any accessories or reinforcements); which does <u>not</u> have a foxing or foxing-like band wholly or almost wholly of rubber or plastics 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.
6402.99.60	Footwear 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> which has 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; which is valued at or under \$3.00 per pair.
6402.99.70	Footwear 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> which has 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; which is valued over \$3.00 but not over \$6.50 per pair.
6402.99.80	Footwear 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> which has 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; which is valued over \$6.50 but not over \$12.00 per pair.
6402.99.90	Footwear 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> which has 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; which is valued over \$12.00 per pair.

Subheading	Description
HEADING 6403	
<p>This heading covers footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</p>	
<p>The term "<u>leather</u>" refers to the goods of headings 4104 to 4109.</p>	
<p><u>Welt footwear</u> 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.</p>	
<p><u>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.</u></p>	
<p><u>Footwear for men, youths and boys</u> covers footwear of American youths' size 11-1/2 and larger for males, and does not include footwear commonly worn by both sexes.</p>	
<p><u>Footwear for men</u> covers footwear of American men's size 6 and larger for males, and does not include footwear commonly worn by both sexes.</p>	
<p><u>Footwear for youths and boys</u> 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.</p>	
<p><u>Footwear for women</u> covers footwear of American women's size 4 and larger, whether for females or of types commonly worn by both sexes.</p>	
<p><u>Footwear for misses</u> 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.</p>	
<p><u>Footwear for children</u> covers footwear of American children's size 8-1/2 and larger but not as large as the footwear described in statistical notes 1(d) and 1(e).</p>	
<p><u>Footwear for infants</u> covers footwear of sizes not included in the preceding definitions.</p>	
<p><u>Unisex footwear</u> covers, but is not limited to, certain sports and athletic shoes, certain sandals, certain hikers, leisure and casual shoes, motorcycle boots and combat boots and applies to sizes up to, and including American men's size 8 (American men's size 8.5 and above are classified as men's). This does not mean that these kinds of footwear are considered women's or girls but rather men's or boy's shoes which are commonly worn by both sexes.</p>	
<p><u>Sports Footwear (as specifically limited by definition, applies only to subheading 6403.12.30 through 6403.19.70):</u></p>	
6403.12.30	Sports footwear, which includes <u>only</u> ski boots, cross-country ski footwear and snowboard boots; in which the sole is attached to the upper by welt stitched construction.

Subheading	Description
6403.12.60	Sports footwear, which includes <u>only</u> ski boots, cross-country ski footwear and snowboard boots; which are <u>not</u> of welt construction.
6403.19.10	Sports footwear, which includes <u>only</u> golf shoes for men, youths and boys; in which the sole is attached to the upper by welt stitched construction.
6403.19.20	Sports footwear, other than golf shoes; which are shoes for men, youths and boys; in which the sole is attached to the upper by welt stitched construction.
6403.19.30	Sports footwear, which includes <u>only</u> golf shoes for men, youths and boys; which are <u>not</u> of welt construction.
6403.19.40	Sports footwear, other than golf shoes; which are shoes for men, youths and boys; which are <u>not</u> of welt construction.
6403.19.50	Sports footwear, which includes <u>only</u> golf shoes worn by women, misses, children and infants; which may or may not be of welt construction.
6403.19.70	Sports footwear, other than golf shoes; which are shoes worn by women, misses, children and infants; which may or may not be of welt construction.
<u>Other Footwear (does not include sports footwear):</u>	
6403.20.00	Footwear in which the outer sole's external surface is predominately leather; in which the upper consists of leather straps across the instep and around the big toe.
6403.30.00	Footwear made on a base or platform of wood (between the outer sole and the wearer's foot); which does not have a separate innersole upon which the wearer's foot would rest and which extends the length of the wearer's foot.
6403.40.30	Footwear incorporating a protective metal toe-cap; in which the sole is attached to the upper by welt stitched construction.
6403.40.60	Footwear incorporating a protective metal toe-cap; which is <u>not</u> of welt construction.

<u>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):</u>	
Subheading	Description
6403.51.30	Footwear in which the sole is attached to the upper by welt stitched construction.
6403.51.60	Footwear not of welt construction; which are shoes for men, youths and boys.
6403.51.90	Footwear not of welt construction; which are shoes for women and girls, misses, children and infants.
<u>Footwear with uppers of leather and outer soles of leather, not covering the ankle (does not include sports footwear):</u>	
6403.59.15	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).
6403.59.30	Footwear in which the sole is attached to the upper by welt stitched construction.
6403.59.60	Includes all other footwear with uppers and outer soles of leather, not covering the ankle, <u>except</u> those of turned and welt stitched construction, for men, youths and boys.
6403.59.90	Includes all other footwear with uppers and outer soles of leather, not covering the ankle, <u>except</u> those of turned and welt stitched construction, for women, misses, children and infants.
<u>Footwear with outer soles of rubber or plastic or composition leather, covering the ankle (at least half of the ankle bone is covered, and does not include sports footwear):</u>	
6403.91.30	Footwear in which the sole is attached to the upper by welt stitched construction.
6403.91.60	Footwear for men, youths and boys; which are <u>not</u> of welt construction.

Subheading	Description
6403.91.90	Footwear for women, misses, children and infants; which are <u>not</u> of welt construction.
<u>Footwear with outer soles of rubber or plastic or composition leather, not covering the ankle (does not include sports footwear):</u>	
6403.99.20	Footwear made on a base or platform of wood.
6403.99.40	Footwear in which the sole is attached to the upper by welt stitched construction.
6403.99.60	Includes all other footwear, <u>except</u> those made on a base or platform of wood and welt stitched shoes, for men, youths and boys.
6403.99.75	Includes all other footwear, <u>except</u> those made on a base or platform of wood and welt stitched shoes, for women, misses, children and infants; which are valued at or under \$2.50 per pair.
6403.99.90	Includes all other footwear <u>except</u> those made on a base or platform of wood and welt stitched shoes, for women, misses, children and infants; which are valued over \$2.50 per pair.

HEADING 6404

TEXTILE UPPERS WITH RUBBER, PLASTICS OR LEATHER OUTER SOLES

Athletic footwear (**sports** footwear included in this context) includes:

1. Shoes usable only in the serious pursuit of a particular sport, which has or has provision for attachment of spikes, cleats, clips or the like.
2. Ski, snowboarding, wrestling & boxing boots; cycling shoes; and skating boots without skates attached.
3. Tennis shoes, basketball shoes, gym shoes (sneakers), training shoes (joggers) and the like whether or not principally used for such athletic games or purposes.

It does not include:

1. Shoes that resemble sport shoes but clearly could not be used at all in that sporting activity. Examples include sneakers with sequined or extensively embroidered uppers.
2. A slip-on, except gymnastic slippers.
3. Skate boots with ice or roller skates attached.

Subheading	Description
	<p>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 "athletic" -</p>
6404.11.20	6404.11 (above) PLUS, in which the upper's external surface is OVER 50% leather after every leather accessory and reinforcement present is included as part of the upper's external surface.
6404.11.40	6404.11 (above) PLUS, in which the upper's external surface is still 50% or less leather after every leather accessory or reinforcement present is included as part of the upper's external surface; which has soles (and midsoles if any) of rubber or plastic attached to one another and to the upper exclusively with adhesive; in which the sole overlaps the upper nowhere except, at most, at the toe and/or at the heel; which lacks a foxing-like band; and <u>which is valued at or under \$3 per pair.</u>

Subheading	Description
6404.11.50	<p>6404.11 (above) PLUS, in which the upper's external surface is still 50% or less leather even after every leather accessory and reinforcement present is included as part of the upper's external surface; <u>which is valued at or under \$3 per pair</u>; AND Either in which the soles overlap the upper other than at the toe or heel. -OR- which does not have soles and midsoles of rubber or plastics. -OR- which is not exclusively of adhesive construction. -OR- which has a foxing-like band.</p>
6404.11.60	<p>6404.11 (above) PLUS, in which the upper's external surface is still 50% or less leather after every leather accessory or reinforcement present is included as part of the upper's external surface; which has soles (and midsoles if any) of rubber or plastic attached to one another and to the upper exclusively with adhesive; in which the sole overlaps the upper nowhere except, at most, at the toe and/or at the heel; which lacks a foxing-like band; and <u>which is valued over \$3 but not over \$6.50 per pair</u>.</p>
6404.11.70	<p>6404.11 (above) PLUS, in which the upper's external surface is still 50% or less leather even after every leather accessory and reinforcement present is included as part of the upper's external surface; <u>which is valued over \$3.00 but not over \$6.50 per pair</u>; AND Either in which the soles overlap the upper other than at the toe or heel. -OR- which does not have soles and midsoles of rubber or plastics. -OR- which is not exclusively of adhesive construction. -OR- which has a foxing-like band.</p>
6404.11.80	<p>6404.11 (above) PLUS, in which the upper's external surface is still 50% or less leather even after every leather accessory and reinforcement present is included as part of the upper's external surface; and <u>which is valued over \$6.50 but not over \$12.00 per pair</u>.</p>

Subheading	Description
6404.11.90	6404.11 (above) PLUS, in which the upper's external surface is still 50% or less leather even after every leather accessory and reinforcement is included as part of the upper's external surface; and <u>which is valued over \$12.00 per pair.</u>
<p>6404.19 (TEXTILE UPPER, RUBBER-PLASTIC OUTER SOLE, NOT 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 not "athletic" footwear</p>	
6404.19.15	6404.19 (above) PLUS, in which the upper's external surface is OVER 50% leather after every leather accessory and reinforcement present is included as part of the upper's external surface; and which is not designed to be a "protection" against water, oil, or cold or inclement weather.
6404.19.20	6404.19 (above) PLUS, which is designed to be a protection against water, oil, or cold or inclement weather.
<p>6404.19.25 through 6404.19.35 6404.19 (above) PLUS, in which the upper's external surface is still 50% of less leather even after every leather accessory and reinforcement present is included as part of the upper's external surface; which has open toes or open heels or is of the slip-on type; which lacks a foxing-like band, almost wholly of rubber or plastics -</p>	
6404.19.25	Also, which is under 10% by weight of rubber and/or plastics; and in which the largest fabric of the upper consists, by weight, predominantly of vegetable fibers such as cotton and flax (linings, accessories, and reinforcements not included).
6404.19.30	Also, which is under 10% by weight of rubber and/or plastics; and in which the largest fabric of the upper consists, by weight, predominately of fibers other than vegetable fibers such as cotton or flax (linings, accessories and reinforcements not included).
6404.19.35	Also, which is 10% or more by weight of rubber and/or plastics.
6404.19.40	6404.19 (above) PLUS, in which the upper's external surface is still 50% or less leather even after every leather accessory and reinforcement present is included as part of the upper's external surface; which is not designed to be a protection against water, oil, or cold or inclement weather; which has neither open toes nor open heels and is not a slip-on; which has soles (and midsoles if any) of rubber and/or plastics attached to one another and to the upper exclusively with an adhesive; in which the sole overlaps the upper

Subheading	Description
	nowhere except, at most, at the toe and/or at the heel; which does not have a foxing-like band; and <u>which is valued at or under \$3.00 per pair.</u>
6404.19.50	6404.19 (above) PLUS, in which the upper's external surface is still 50% or less leather even after every leather accessory and reinforcement present is included as part of the upper's external surface; which is not designed to be a protection against water, oil, or cold or inclement weather; <u>which is valued at or under \$3.00 per pair;</u> AND Either in which the soles overlap the upper other than at the toe or heel. -OR- which does not have soles and midsoles of rubber or plastics. -OR- which is not exclusively of adhesive construction.
6404.19.60	6404.19 (above) PLUS, in which the upper's external surface is still 50% less leather even after every leather accessory and reinforcement present is included as part of the upper's external surface; which is not designed to be a protection against water, oil, or cold or inclement weather; which has neither open toes nor open heels and is not a slip-on; which has soles (and midsoles if any) of rubber and/or plastics attached to one another and to the upper exclusively with an adhesive; in which the sole overlaps the upper nowhere except, at most, at the toe and/or at the heel; and which does not have a foxing-like band; and <u>which is valued \$3.00 but not over \$6.50 per pair.</u>
6404.19.70	6404.19 (above) PLUS, in which the upper's external surface is still 50% or less leather even after every leather accessory or reinforcement present is included as part of the upper's external surface; which is not designed to be a protection against water, oil, or cold or inclement weather; <u>which is valued over \$3.00 but not over \$6.50 per pair;</u> AND Either in which the soles overlap the upper other than at the toe or heel. -OR- which does not have soles and midsoles of rubber or plastics. -OR- which is not exclusively of adhesive construction.
<p>6404.19.80 AND 6404.19.90 6404.19 (above) PLUS, in which the upper's external surface is still 50% or less leather even after every leather accessory or reinforcement present is included as part of the upper's external surface; which is not designed to be a protection against water, oil, or cold or inclement weather; which has a foxing-like band almost wholly of</p>	

Subheading	Description
	rubber or plastics, or has neither open toes nor open heels and is not a slip-on -
6404.19.80	Also, <u>which is valued over \$6.50, but not over \$12.00 per pair.</u>
6404.19.90	Also, <u>which is valued over \$12.00 per pair.</u>
6404.20 (TEXTILE UPPER, LEATHER OUTER SOLE) 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 leather or composition leather -	
6404.20.20	6404.20 (above) PLUS, which is, by weight, either not over 50% as a total of textile materials, rubber and plastics OR under 10% of rubber and plastics; and <u>which is valued at or under \$2.50 per pair.</u>
6404.20.40	6404.20 (above) PLUS, which is, by weight, either not over 50% as a total of textile materials, rubber and plastics OR under 10% of rubber and plastics; and <u>which is valued over \$2.50 per pair.</u>
6404.20.60	6404.20 (above) PLUS, which is, by weight, over 50% as a total of textile materials, rubber and plastics AND 10% or over of rubber and/or plastics.

HEADING 6405	
OTHER "FOOTWEAR"	
Subheading	Description
6405.10.00	Footwear, in which the upper's external surface is predominately composition leather or leather; and in which, if the upper is predominately LEATHER, the outer sole's external surface is NOT predominately rubber, plastics, leather, or composition leather. (This normally leaves only outer soles of textile materials).
6405.20 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 -	

Subheading	Description
6405.20.30	6405.20 (above) PLUS, in which the largest fabric of the upper consists, by weight, predominately of vegetable fibers such as cotton or flax (linings, accessories and reinforcements not included).
6405.20.60	6405.20 (above) PLUS, in which the upper and the outer sole get their essential character from a felt that is, by weight, predominately wool.
6405.20.90	6405.20 (above) PLUS, in which the largest fabric of the upper consists, by weight, predominately of fibers other than vegetable fibers or wool (linings, accessories & reinforcements not included).
<p>6405.90 Footwear, in which the upper's external surface is NOT 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	6405.90 (above) PLUS, which is disposable footwear designed for one time use. Note that, if it is not made of paper, it is almost certainly misclassified.
6405.90.90	6404.20 (above) PLUS, which is NOT disposable footwear designed for one time use.

HEADING 6406

CERTAIN FOOTWEAR PARTS AND RELATED ITEMS

Formed uppers include:

1. In general, 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.

Formed uppers does 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 Harmonized Tariff Schedule of the United States headings 6401-6405.

Stiffeners are usually inserted between the upper and its lining to give the upper shape and some rigidity. They are now usually made of plastic or plastic coated or filled textile materials. They are usually imported flat and are shaped by machines which use heat and pressure to force them into the required shape after they have been inserted into the upper.

Subheading	Description
6406.10 (Uppers and their parts, except stiffeners)	
6406.10.05	Formed uppers, in which the external surface of the upper, NOT including the insole, accessories, or reinforcements, is predominately leather or composition leather and which are in American size 11 1/2 or larger and worn only by males.
6406.10.10	Formed uppers, in which the external surface of the upper, NOT including the insole, accessories, or reinforcements is predominately leather or composition leather and which are worn by females or is in children's American size 11 1/2 or smaller, or is other than only worn by males, i.e., unisex.
6406.10.20	Formed uppers, in which the external surface of the upper, NOT including the insole, accessories, or reinforcements is predominately textile materials and in which the upper's external surface is over 50% leather after every leather accessory or reinforcement present is included as part of the upper's external surface.
6406.10.25 through 6406.10.40 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-	
6406.10.25	Also, <u>which are valued at or under \$3.00 per pair.</u>
6406.10.30	Also, <u>which are valued over \$3.00 but not over \$6.50 per pair.</u>
6406.10.35	Also, <u>which are valued over \$6.50 but not over \$12.00 per pair.</u>
6406.10.40	Also, <u>which are valued over \$12.00 per pair.</u>

Subheading	Description
6406.10.45	Formed uppers, in which the external surface of the upper, NOT including the insole, accessories or reinforcements is NOT predominately of leather, composition leather, or textile materials, but which, with all accessories and reinforcements INCLUDED, is OVER 90% rubber or plastics; and which are NOT 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.
6406.10.50	Formed uppers, in which the external surface of the upper, NOT including the insole, accessories or reinforcements, is NOT predominately of leather, composition leather, or textile materials, but which, with all accessories and reinforcements INCLUDED, are 90% or LESS rubber and/or plastics; OR which ARE suitable to be finished into completed footwear having a foxing or a 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.
<p>6406.10.60 through .85 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 -</p>	
6406.10.60	6406.10.60-.85 (above) PLUS, in which, if these are uppers, the upper's external surface is predominately rubber and/or plastics, excluding accessories and reinforcements, and which, if these are only un-external 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).
6406.10.65	6406.10.60-.85 (above) PLUS, in which, if these are uppers, the upper's external surface is predominately leather, excluding accessories and reinforcements and which, if these are only un-external parts of uppers ,e.g., linings, are essentially only of leather.

Subheading	Description
6406.10.70	6406.10.60-.85 (above) PLUS, in which the upper's external surface is predominately textile materials, excluding accessories and reinforcements and in which the upper's external surface is over 50% leather after every leather accessory or reinforcement is included as part of the upper's external surface.
6406.10.72	6406.10.60-.85 (above) PLUS, in which the upper's external surface is predominately textile materials excluding accessories and reinforcements; in which the upper's external surface is still 50% or less leather after every leather accessory and reinforcement present is included as part of the upper's external surface; in which the aggregate 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; and in which the upper's external surface is less than 50% textile materials after every leather, rubber or plastics accessory or reinforcement is included as part of the upper's external surface.
6406.10.77	6406.10.60-.85 (above) PLUS, which, if these are uppers, the upper's external surface is predominately textile materials, excluding accessories and reinforcements; which, if these are only parts of uppers, are of textile materials; in which, in the aggregate of the textile materials present, the cotton fibers weigh more than the man made fibers, or the wool and/or fine animal hair fibers, or any other single type of fiber; and in which the upper's external surface is 50% or more textile materials after every leather, rubber or plastics accessory or reinforcement is included as part of the upper's external surface. Note textile category 369 applies.
6406.10.85	6406.10.60-.85 (above) PLUS, in which the upper's external surface is predominately a material other than leather, rubber, or plastics, excluding accessories and reinforcements); in which, if the upper's external surface is predominately textile materials, the upper's external surface is still 50% or less leather even after every leather accessory and reinforcement present is included as part of the upper's external surface; in which the upper's external surface is less than 50% textile materials after every leather, rubber and plastics accessory and reinforcement present is included as part of the upper's external surface; and in the aggregate of the textile materials present, one other type of fiber weighs more than the cotton fibers.

6406.10.9020 through 10.9060	
<p>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, in which, if uppers, the upper's external surface is predominately textile materials, excluding accessories and reinforcements; in which, if uppers, the upper's external surface is 50% or more textile materials after every leather, rubber and plastics accessory and reinforcement present is included as part of the upper's external surface; which, if un-external 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>	
Subheading	Description
6406.10.9020	6406.10.9020-.9060 (above) PLUS, in which, of the textile materials present, the WOOL and/or fine animal hair fibers weigh more than the cotton fibers, the man-made fibers or any other single type of fiber (for uppers, linings, accessories & reinforcements not included). Note textile category 469 applies.
6406.10.9040	6406.10.9020-.9060 (above) PLUS, and in which, of the textile materials present, the MAN-MADE fibers weigh more than the cotton fibers, the wool and/or fine animal hair fibers or any other single type of fiber (for uppers, linings, accessories & reinforcements not included). Note textile category 669 applies.
6406.10.9060	6406.10.9020-.9060 (above) PLUS, in which, 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. Note that textile category 899 applies, but also note that no import has ever been found that met all these requirements.
6406.10.9090	Shoe uppers or the parts thereof, which are NOT formed uppers; which are 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; in which, if uppers, the upper's external surface is predominately a material other than rubber and/or plastics, leather or textile materials, excluding accessories and reinforcements; and which, if parts of uppers, are essentially of a material other than rubber and/or plastics, leather, or textile materials. Note that the only imports found to be properly classified here have been metal toe caps for work boots.

Subheading	Description
6406.20.00	Footwear outer soles or heels, which would be in contact with the ground in use, and in which rubber and/or plastics gives them their essential character.
6406.91.00	Parts of footwear, in which wood gives them their essential character.
6406.99 (Balance of 6406)	
6406.99.1505 through .99.1510 Leg warmers, 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 fibers, or any other single type of fiber -	
6406.99.1505	Also, in which the wool and/or fine animal hair is 23% or MORE, by weight, of the fibers present. Note textile category 459 applies.
6406.99.1510	Also, in which the wool and/or fine animal hair is UNDER 23%, by weight, of the fibers present. Note textile category 659 applies.
6406.99.1540	Parts of footwear; or removable insoles or heel cushions or the like; or gaiters or leggings or the like (except leg warmers or tights) or the parts thereof; which are stiffeners or are not uppers (with or without insoles) or parts thereof; which are other than ornaments, braid, laces (incl. shoe laces), buttons, pompoms or other trimmings, or, in general, most parts usable in articles besides footwear; which cover either none or only part of the foot; and which are of textile materials in which the man-made fibers weigh more than the cotton fibers, or the wool and/or fine animal hair fibers, or any other single type of fiber. Note textile category 659 applies.
6406.99.15.50	Leg warmers, which are essentially of textile materials and in which the cotton fibers weigh more than the man-made fibers, or the wool and/or fine animal hair fibers, or any other single type of fiber. Note textile category 359 applies.
6406.99.1560	Leg warmers, which are essentially of textile material and in which the wool and/or fine animal hair fibers weigh more than the cotton fibers, the man-made fibers, or any other single type of fiber. Note textile category 459 applies.
6406.99.1570	Leg warmers, which are essentially 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. Note that no import has been found that meets all these requirements. Note textile category 859 applies.

Subheading	Description
6406.99.1580	Parts of footwear; or removable insoles or heel cushions or the like; or gaiters or leggings or the like (except leg warmers or tights) or the parts thereof; which are stiffeners or are not uppers (with or without insoles) nor the parts thereof; which are other than ornaments, braid, laces (including shoe laces), buttons, pompoms, or other trimmings, or, in general, most parts which could be used in articles besides footwear; which cover either none or only part of the foot; and which are of textile materials in which one single type of fibers weighs more than the man-made fibers.
6406.99.3030	Parts of footwear, which are unit bottoms which are "more than" outer soles or outer heels; in which rubber and/or plastics give them their essential character; and which are not boot bottoms, i.e., the foot portion of a boot with a shaft (when complete).
6406.99.3060	Parts of footwear, or removable insoles, heel cushions or the like, or gaiters, leggings or the like, or parts thereof, which either are stiffeners or are not uppers (with or w/o insoles) nor parts of uppers; which are not outer soles or outer heels; 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; which are not shinguards or similar protective sportswear; which are not orthopedic appliances or parts or accessories thereof; which are essentially of rubber and/or plastics (Textile fabrics which are laminated to sheets of cellular plastic and are present merely for reinforcing purposes are considered plastics. The exposed fabric layer in an insole does more than merely reinforce the foam plastic, but, on the other hand, the fact that, in a shaped, shock-absorbing insole, the essential character is given by the plastic has been ruled to be controlling for classification.)
6406.99.60	Parts of footwear, or 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; which are not shin-guards or similar protective sportswear; which are not orthopedic appliances or parts or accessories thereof; in which leather gives them their essential character; and 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.

Subheading	Description
6406.99.90	Parts of footwear, or 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; 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); which are not nails, boot protectors, zippers, ornaments, or trimmings, or, in general, most parts which could be used in articles besides footwear; which are not shinguards or similar protective sportswear; and which are not orthopedic appliances or parts or accessories thereof.

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, on June 20, 2001, CBP launched the "Know Before You Go" publication and traveler awareness campaign designed to help educate international travelers.

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

CBP Regulations

The current edition of *CBP 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, 2003 edition of Title 19, *Code of Federal Regulations*, which incorporates all changes to the Regulations as of April 1, 2003, 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 February 2002 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 February 2002 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. A copy may be obtained from U.S. Customs and Border Protection, Office of Regulations and Rulings, Value Branch, 1300 Pennsylvania Avenue, NW, (Mint Annex), Washington, D.C. 20229.

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 1-800-NO-DROGA



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