



HARMONIZED SYSTEM  
COMMITTEE  
-  
29<sup>th</sup> Session  
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(+ Annex)  
  
O. Fr.

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## CLASSIFICATION OF "ROLLER SHOES"

(Item IV.10 on Agenda)

### I. BACKGROUND

1. By letter dated 5 July 2001, the Moroccan Administration requested the Secretariat's opinion on the Harmonized System classification of "Roller shoes".
2. In its reply, the Secretariat proposed that the question be submitted to the Harmonized System Committee in order that it might examine the classification of the product, which was subject to the interpretation of a legal Note and a heading text.

### II. DESCRIPTION

"Roller shoes" consisting of sports footwear covering the ankle, with uppers of leather and outer soles of rubber, incorporating two permanently attached, retractable wheels that fit into special cavities in the outer sole, thus providing the option of using the footwear as in-line skates (roller blades) when the wheels are pulled out.

3. Illustrations of footwear of this type are reproduced in the Annex to this document and a sample will be made available for inspection by delegates in the meeting room.

### III. CLASSIFICATION

#### Comments by the Moroccan Administration

4. The Moroccan Administration states that it is in dispute with an importer over the classification of these products, the declarant considering them to be articles of heading 95.01, which specifically mentions "wheeled toys designed to be ridden by children".

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5. While acknowledging that these articles, equipped with plastic wheels, can be used both for moving about quickly and for ordinary walking, depending on whether the wheels are retracted or not, the Moroccan Administration proposes that they be classified in subheading 6403.91, as footwear, other than sports footwear, with outer soles of rubber and uppers of leather.
6. It considers that the footwear in question is described in the Explanatory Notes to Chapter 64, but does not meet the requirements of the Subheading Note to that Chapter. It is also different from the toy footwear mentioned in exclusion Note 1(f) to Chapter 64 and, moreover, is not affected by Explanatory Note (B) (7) to heading 95.06, page 1919, given that it does not consist of "ice skates and roller skates, including skating boots with skates attached".

#### Secretariat comments

7. The footwear in question incorporates retractable but permanently attached wheels. It can therefore be used, depending on the position of the wheels, as walking shoes or as roller blades, and there are two Chapters of the Harmonized System that merit consideration for classification purposes, namely Chapter 64 (heading 64.03) and Chapter 95 (headings 95.01 and 95.06).

#### Chapter 64

8. Chapter 64 covers, in particular, sports footwear, which includes on the one hand, footwear designed for a sporting activity which has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like, and on the other, skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes (see Subheading Note 1 to Chapter 64).
9. However, Note 1(f) to Chapter 64 excludes from that Chapter, inter alia, skating boots with ice or roller skates attached; moreover the General Explanatory Notes to Chapter 64 (item (A)(4), second paragraph, page 1098) state that roller-skating or ice-skating boots with skates fixed to the soles are classifiable in heading 95.06.
10. As the wheels are retractable, it could be argued that the article at issue is not affected by exclusion Note 1(f) to Chapter 64, and that as it is footwear with outer soles of rubber and uppers made primarily of leather, it is consistent with the text of heading 64.03 and should be classified in that heading.
11. If the Committee agrees with this reasoning, classification as sports footwear by application of Subheading Note 1 (a) could be envisaged, given that the footwear in question is designed for a sporting activity and is fitted with attachments similar to those mentioned in that Subheading Note.

#### Chapter 95

12. The Secretariat shares the view of the Moroccan Administration that the footwear in question should not be regarded as wheeled toys designed to be ridden by children.
13. The text of heading 95.01 reads "wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages." The articles at issue are not really designed to be "ridden" by a child and can hardly be likened to the toys mentioned as examples in heading 95.01 and its Explanatory Note.

14. By virtue of the above-mentioned Note 1(f) to Chapter 64, toy footwear and skating boots with ice or roller skates attached are excluded from this Chapter and fall to be classified in Chapter 95.
15. It would seem difficult to envisage classifying this article as toy footwear for the reasons given above, and also because it can be used as a “normal” walking shoe.
16. The “Roller shoes” at issue have only two wheels, located one behind the other (i.e., “in-line”), whereas traditional roller skates have four wheels – two at the front and two at the back.
17. Nevertheless, the Secretariat considers that “in-line” skates can be regarded as roller skates within the meaning of Note 1(f) to Chapter 64. Given that the wheels are permanently attached to the outer sole, the strict application of the above-mentioned legal provision would lead to classification in Chapter 95 and more especially in subheading 9506.70, which reads “Ice skates and roller skates, including skating boots with skates attached”.
18. The fact that the wheels are retractable, thus enabling the article to be used as a “normal” walking shoe, does not appear to be a consideration that would exclude the application of this Note.
19. Moreover, from a purely practical point of view, it appears that “Roller shoes” would not be worth buying unless the purchaser wanted to use them principally as roller blades. Use as a walking shoe would then be incidental and even inappropriate, especially in view of the comparatively heavy weight of the shoe (1.166 kg), mainly due to the metal plate that forms part of the inner sole and serves for attaching the spring-operated wheel assembly. The Secretariat has not received any specific information on where these “Roller shoes” come from or their value, but research on the Internet, based on the brand name shown on the shoe, suggests that it is marketed by the Chinese firm Suny Light Industrial MFG & Trading Company, Ltd.

#### IV. CONCLUSION

20. The Committee is invited to examine the classification of “Roller shoes”, in the light of the comments and information provided by the Moroccan Administration (see paragraphs 4 to 6 above) and the Secretariat’s comments in paragraphs 7 to 19.

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