

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)

## SECTION XII

**FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS,  
WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND  
PARTS THEREOF; PREPARED FEATHERS AND  
ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS;  
ARTICLES OF HUMAN HAIR**

## Chapter 64

## Footwear, gaiters and the like; parts of such articles

## Notes.

1. This Chapter does not cover:
  - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
  - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
  - (c) Worn footwear of heading 63.09;
  - (d) Articles of asbestos (heading 68.12);
  - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
  - (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
3. For the purposes of this Chapter:
  - (a) the terms "rubber" and "plastics" 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 colour; and
  - (b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.
4. Subject to Note 3 to this Chapter:
  - (a) 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;
  - (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

**64.01 – 64.03 Section XII**

Heading	Subheading	Description	Unit of Quantity	Customs Duty Full	Customs Duty Pref	Excise Duty
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		<b>Subheading Note.</b>				
		1. 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, stops, clips, bars or the like;				
		(b) skating boots, ski-boots and cross-country ski footwear, snow-board boots, wrestling boots, boxing boots and cycling shoes.				
<b>64.01</b>		<b>Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.</b>				
	6401.10.00	- Footwear incorporating a protective metal toe-cap				TPR
		- Other footwear:				
	6401.92.00	-- Covering the ankle but not covering the knee				TPR
	6401.99.00	-- Other				TPR
<b>64.02</b>		<b>Other footwear with outer soles and uppers of rubber or plastics.</b>				
		- Sports footwear:				
	6402.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots				TPR
	6402.19	-- Other:				
	6402.19.10	--- Wrestling footwear				TPR
	6402.19.90	--- Other				TPR
	6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs				TPR
		- Other footwear:				
	6402.91	-- Covering the ankle:				
	6402.91.10	--- Diving boots				TPR
		--- Other:				
	6402.91.91	---- Incorporating a protective metal toe-cap				TPR
	6402.91.99	---- Other				TPR
	6402.99	-- Other:				
	6402.99.10	--- Incorporating a protective metal toe-cap				TPR
	6402.99.90	--- Other				TPR
<b>64.03</b>		<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</b>				
		- Sports footwear:				
	6403.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots				TPR
	6403.19	-- Other:				
	6403.19.10	--- Fitted with spikes, cleats or the like				TPR
	6403.19.20	--- Riding boots or bowling shoes				TPR
	6403.19.30	--- Footwear for wrestling, weight-lifting or gymnastics				TPR
	6403.19.90	--- Other				TPR

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
	6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	TPR			
	6403.40.00	- Other footwear, incorporating a protective metal toe-cap	TPR			
		- Other footwear with outer soles of leather:				
	6403.51.00	-- Covering the ankle	TPR			
	6403.59.00	-- Other	TPR			
		- Other footwear:				
	6403.91.00	-- Covering the ankle	TPR			
	6403.99.00	-- Other	TPR			
<b>64.04</b>		<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.</b>				
		- Footwear with outer soles of rubber or plastics:				
	6404.11	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:				
	6404.11.10	--- Fitted with spikes, cleats or the like	TPR			
	6404.11.20	--- Footwear for wrestling, weight-lifting or gymnastics	TPR			
	6404.11.90	--- Other	TPR			
	6404.19.00	-- Other	TPR			
	6404.20.00	- Footwear with outer soles of leather or composition leather	TPR			
<b>64.05</b>		<b>Other footwear.</b>				
	6405.10.00	- With uppers of leather or composition leather	TPR			
	6405.20.00	- With uppers of textile materials	TPR			
	6405.90.00	- Other	TPR			
<b>64.06</b>		<b>Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.</b>				
	6406.10	- Uppers and parts thereof, other than stiffeners:				
	6406.10.10	-- Metal toe-caps	VAL			
	6406.10.90	-- Other	VAL			
	6406.20.00	- Outer soles and heels, of rubber or plastics	VAL			
	6406.90	- Other:				
	6406.90.10	-- Of wood	VAL			
		-- Of metal:				
	6406.90.21	--- Of iron or steel	VAL			
	6406.90.29	--- Other	VAL			
		-- Of rubber or plastics:				
	6406.90.31	--- In-soles	VAL			
	6406.90.32	--- Complete soles	VAL			
	6406.90.39	--- Other	VAL			
		-- Other:				
	6406.90.91	--- Gaiters, leggings and similar articles and parts thereof	VAL			
	6406.90.99	--- Other	VAL			