

## SECTION 12

### FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT STICKS,

#### 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

#### subdivisions

CHAPTER 64 - FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

CHAPTER 65 - HEADGEAR AND PARTS THEREOF

CHAPTER 66 - UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS, AND PARTS THEREOF

CHAPTER 67 - PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; 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.

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Subheading Note.

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, snowboard boots, wrestling boots, boxing boots and cycling shoes.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>64.01</b>	<b>Waterproof footwear...</b>					
6401.1010.00	Footwear incorporating a protective metal toecap: Presented fully built	2U	10	5		
6401.1090.00	Footwear incorporating a protective metal toecap: Presented in CKD for assembly industry	2U	20	5		
6401.9210.00	Footwear Covering the ankle but not covering knee presented CKD for assembly industry	2U	10	5		
6401.9290.00	Footwear Covering the ankle but not covering knee presented fully built	2U	20	5		
6401.9910.00	Footwear Covering the ankle and the knee presented CKD for assembly industry	2U	10	5		
6401.9990.00	Footwear Covering the ankle and the knee presented fully built	2U	20	5		
<b>64.02</b>	<b>Other footwear with outer soles and uppers of rubber or plastics</b>					
6402.1210.00	Footwear with outer soles and uppers of rubber/plastics; skyboots/snowboard footwear CKD	2U	20	5		
6402.1290.00	Footwear with outer soles and uppers of rubber/plastics; skyboots/snowboard footwear FBU	2U	20	5		
6402.1910.00	Other sports footwear not specified or mentioned presented CKD for the assembly industry	2U	10	5		
6402.1990.00	Other sports footwear not specified or mentioned presented FBU	2U	20	5		
6402.2010.00	Footwear with upper straps or thongs assembled to the sole by means of plugs CKD	2U	10	5		
6402.2090.00	Footwear with upper straps or thongs assembled to the sole by means of plugs FBU	2U	20	5		
6402.9110.00	Footwear without upper strap/thong assembled to the sole by plug Covering the ankle CKD	2U	10	5		
6402.9190.00	Footwear without upper strap/thong assembled to the sole by plug Covering the ankle FBU	2U	20	5		
6402.9910.00	Footwear without upper strap/thong fixed to sole by plug Covering beyond the ankle CKD	2U	10	5		
6402.9920.00	Beach sandals	2U	20	5		
6402.9990.00	Footwear without upper strap/thong fixed to sole by plug Covering beyond the ankle FBU	2U	20	5		
<b>64.03</b>	<b>Footwear, with rubber, plastics, leather... soles, leather uppers</b>					
6403.1210.00	.	2U	20	5		
6403.1290.00	.	2U	20	5		
6403.1910.00	.	2U	10	5		
6403.1990.00	.	2U	20	5		
6403.2010.00	Footwear with outer sole of leather/uppers of leather strap across instep /big toe CKD	2U	10	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>64.03</b>	<b>Footwear, with rubber, plastics, leather... soles, leather uppers</b>					
6403.2090.00	Footwear with outer sole of leather/uppers of leather strap across instep /big toe FBU	2U	20	5		
6403.4010.00	Footwear, incorporating a protective metal toecap CKD for the assembly industry	2U	10	5		
6403.4090.00	Footwear, incorporating a protective metal toecap FBU	2U	20	5		
6403.5110.00	Footwear not specified in heading with outer soles of leather covering the ankle CKD	2U	10	5		
6403.5190.00	Footwear not specified in heading with outer soles of leather covering the ankle FBU	2U	20	5		
6403.5910.00	Footwear not specified in heading with outer soles of leather beyond the ankle CKD	2U	10	5		
6403.5990.00	Footwear not specified in heading with outer soles of leather beyond the ankle FBU	2U	20	5		
6403.9110.00	Presented completely knocked down (CKD) or unassembled for the assembly industry	2U	10	5		
6403.9190.00	Other footwear with outer soles of leather Covering the an	2U	20	5		
6403.9910.00	Presented completely knocked down (CKD) or unassembled for the assembly industry	2U	10	5		
6403.9990.00	Other footwear type specified Covering the ankle, not for the assembly industry	2U	20	5		
<b>64.04</b>	<b>Footwear with rubber, plastic, leather soles and textile uppers</b>					
6404.1110.00	Presented completely knocked down (CKD) or unassembled for the assembly industry	2U	10	5		
6404.1190.00	Other Sports footwear; tennis shoes, basketball shoes,	2U	20	5		
6404.1910.00	Presented completely knocked down (CKD) or unassembled for the assembly industry	2U	10	5		
6404.1990.00	Other Footwear with outer soles of rubber or plastics	2U	20	5		
6404.2010.00	Presented completely knocked down (CKD) or unassembled for the assembly industry	2U	10	5		
6404.2090.00	.	2U	20	5		
<b>64.05</b>	<b>Other footwear, nes</b>					
6405.1010.00	Presented completely knocked down (CKD) or unassembled for the assembly industry	2U	10	5		
6405.1090.00	Other With uppers of leather or composition leather: fully built	2U	20	5		
6405.2010.00	Presented completely knocked down (CKD) or unassembled for the assembly industry	2U	10	5		
6405.2090.00	Other With uppers of textile materials: fully built	2U	20	5		
6405.9010.00	Presented completely knocked down (CKD) or unassembled for the assembly industry	2U	10	5		
6405.9090.00	Other footwear: fully built	2U	20	5		
<b>64.06</b>	<b>Parts of footwear; removable in-soles, etc; gaiters, leggings, etc</b>					
6406.1000.00	Uppers and parts thereof, other than stiffeners		10	5		
6406.2000.00	Outer soles and heels, of rubber or plastics		10	5		
6406.9010.00	Gaiters, spats and similar articles, and parts thereof		10	5		
6406.9020.00	Assemblings composed of uppers attached to outer soles		10	5		
6406.9090.00	Other parts of footwear		10	5		