

## 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

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

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## 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>					
6401.1000.11	-cap	2U	20	5		
6401.1000.12	CKD (completely knocked down) or blank by established footwear assemblers/manufactures	2U	5	5		
6401.1000.19	-cap, fully built	2U	20	5		
6401.9200.94	Safety footwear of a kind used in oil industry covering the ankle but not the knee	2U	20	5		
6401.9200.95	CKD (completely knocked down) or blank by established footwear assemblers/manufactures	2U	5	5		
6401.9200.96	Other fully built covering the ankle but not the knee	2U	20	5		
6401.9900.96	Other safety footwear of a kind used in oil industry	2U	20	5		
6401.9900.97	CKD (completely knocked down) or blank by established footwear assemblers/manufactures	2U	5	5		
6401.9900.99	Other safety footwear fully built	2U	20	5		
<b>64.02</b>	<b>Other footwear with outer soles and uppers of rubber or plastics</b>					
6402.1200.13	-boots & snowboard boots, Imported CKD by assemblers/manufacturers	2U	5	5		
6402.1200.14	Other sports footwear fully built	2U	20	5		
6402.1900.15	. sports) imported CKD by established assemblers/ manufacturers	2U	5	5		
6402.1900.19	. sports) fully built	2U	20	5		
6402.2000.21	Footwear with upper straps or thongs assembled to sole by plugs, CKD by assemblers	2U	5	5		
6402.2000.29	Other fully built footwear with upper straps or thongs assembled to sole by plugs	2U	20	5		
6402.9100.92	Safety footwear of a kind used in oil industry covering the ankle	2U	20	5		
6402.9100.93	Imported CKD by established footwear assemblers/manufactures covering the ankle	2U	5	5		
6402.9100.94	Other fully built footwear covering the ankle	2U	20	5		
6402.9900.95	Other safety footwear of a kind used in oil industry	2U	20	5		
6402.9900.96	Other imported CKD by footwear assemblers/manufacturers	2U	5	5		
6402.9900.99	Other safety footwear fully built	2U	20	5		
<b>64.03</b>	<b>Footwear, with rubber, plastics, leather... soles, leather uppers</b>					
6403.1200.13	. leather by assemblers	2U	5	5		
6403.1200.14	. leather	2U	20	5		
6403.1900.15	Other footwear with outer soles of rubber, plastics, leather, CKD	2U	5	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>					
6403.1900.19	Other fully built footwear with outer soles of rubber, plastics, leather composition, leather	2U	20	5		
6403.2000.21	CKD footwear with outer soles of leather & uppers of leather straps by assemblers	2U	5	5		
6403.2000.29	Other footwear fully built with outer soles of leather & uppers of leather straps	2U	20	5		
6403.4000.41	-cap	2U	20	5		
6403.4000.42	-cap by assemblers	2U	5	5		
6403.4000.49	-cap	2U	20	5		
6403.5100.52	Safety footwear of a kind used in oil industry covering the ankle outer soles of leather	2U	20	5		
6403.5100.53	Other footwear with outer soles of leather, covering the ankle CKD, by assemblers	2U	5	5		
6403.5100.54	Other fully built footwear covering the ankle	2U	20	5		
6403.5900.55	Other safety footwear of a kind used in oil industry	2U	20	5		
6403.5900.56	Other imported CKD by assemblers/manufacturers	2U	5	5		
6403.5900.59	Other safety footwear fully built	2U	20	5		
6403.9500.92	Other safety footwear of a kind used in oil industry, covering the ankle	2U	20	5		
6403.9500.93	Other footwear covering the ankle, imported CKD by established assemblers/manufacturers	2U	5	5		
6403.9500.94	Other footwear fully built covering the ankle	2U	20	5		
6403.9900.95	Other safety footwear of a kind used in oil industry	2U	20	5		
6403.9900.96	Other imported CKD by established assemblers/manufacturers	2U	5	5		
6403.9900.99	Other footwear fully built	2U	20	5		
<b>64.04</b>	<b>Footwear with rubber, plastic, leather soles and textile uppers</b>					
6404.1100.12	Sports footwear with outer soles of rubber or plastics, tennis, training shoes, CKD	2U	5	5		
6404.1100.13	Other sports footwear fully built with outer soles of rubber or plastics	2U	20	5		
6404.1900.14	Other footwear with outer soles of rubber or plastics, CKD by established assemblers	2U	5	5		
6404.1900.19	Other footwear fully built with outer soles of rubber or plastics	2U	20	5		
6404.2000.21	. leather	2U	20	5		
6404.2000.22	Imported CKD footwear with outer soles of leather or composition leather by assemblers	2U	5	5		
6404.2000.29	Other footwear fully built with outer soles of leather or composition leather	2U	20	5		
<b>64.05</b>	<b>Other footwear, nes</b>					
6405.1000.11	. leather	2U	20	5		
6405.1000.12	CKD footwear with uppers of leather or composition leather by assemblers/manufacturers	2U	5	5		
6405.1000.19	Other footwear fully built with uppers of leather or composition leather	2U	20	5		
6405.2000.21	Safety footwear of a kind used in oil industry with uppers of textile materials	2U	20	5		
6405.2000.22	Imported CKD footwear with uppers of textile materials by assemblers/manufacturers	2U	5	5		
6405.2000.29	Other footwear fully built with uppers of textile materials	2U	20	5		
6405.9000.91	Other safety footwear of a kind used in oil industry	2U	20	5		
6405.9000.92	Other imported CKD footwear by established assemblers/manufacturers	2U	5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>64.05</b>	<b>Other footwear, nes</b>					
6405.9000.99	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 of footwear thereof other than stiffeners		5	5		
6406.2000.00	Outer soles and heels of rubber or plastics of footwear		5	5		
6406.9100.00	Wooden parts of footwear		5	5		
6406.9910.00	Gaiters, spats and similar articles, and parts thereof		5	5		
6406.9920.00	Assembling composed of uppers attached to outer soles made of materials other than metals		5	5		
6406.9990.00	Parts of footwear of other materials nes		5	5		