

Central Excise Tariff Act, 1985

Chapter 64 - Footwear, Gaiters and the Like; Parts of Such Articles

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 6309;
- (d) articles of asbestos (heading 6812);
- (e) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 9021); 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 6406, 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 9606.

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 4107 and 4112 to 4114.

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 of 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.

SUB-HEADING NOTE

For the purposes of sub-headings 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, springs, 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.

Tariff Item		Description of goods
(1)		(2)
6401		WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR METHODS
6401 10	-	Footwear incorporating a protective metal toe cap:
6401 10 10	---	Of rubber
6401 10 90	---	Other
	-	Other footwear :
<u>1</u> [***]		
6401 92	--	Covering the ankle but not covering the knee:
6401 92 10	---	Of rubber
6401 92 90	---	Other
6401 99	--	Other:
6401 99 10	---	Of rubber
6401 99 90	---	Other
6402		OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS
	-	Sports footwear :
6402 12	--	Ski boots, cross country ski footwear and snowboard boots:
6402 12 10	---	Of rubber
6402 12 90	---	Other
6402 19	--	Other :
6402 19 10	---	Of rubber
6402 19 90	---	Other
6402 20	-	Footwear with upper straps or thongs assembled to the sole by means of plugs:
6402 20 10	---	Of rubber
6402 20 90	---	Other
<u>2</u> [***]		
	-	Other footwear :
6402 91	--	Covering the ankle:
6402 91 10	---	Of rubber
6402 91 90	---	Other
6402 99	--	Other:
6402 99 10	---	Of rubber
6402 99 90	---	Other
6403		FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION OF THESE MATERIALS AND UPPERS OF LEATHER
	-	Sports footwear :
6403 12 00	--	Ski boots, cross country ski footwear and Snowboard boots

6403 19	--	Other:
6403 19 10	---	With outer soles of leather
6403 19 20	---	With outer soles of rubber
6403 19 90	---	Other
6403 20	-	Footwear with outer soles of leather, and uppers which consist of leather straps across around the big toe:
		All leather, closed toe:
6403 20 11	----	For men
6403 20 12	----	For women
6403 20 13	----	For children
6403 20 19	----	Other
	---	All leather, open toe:
6403 20 21	----	For men
6403 20 22	----	For women
6403 20 23	----	For children
6403 20 29	----	Others
6403 20 30	---	Of leather soles with embroidered uppers
6403 20 40	---	Kolapuri chappals and similar footwear
6403 20 90	---	Other
3 [***]		
6403 40 00	-	Other footwear, incorporating a protective metal toe-cap
	-	Other footwear, with outer soles of leather :
6403 51	--	Covering the ankle:
	---	All leather shoes:
6403 51 11	----	For men
6403 51 12	----	For women
6403 51 13	----	For children
6403 51 19	----	Other
6403 51 90	---	Other
6403 59	--	Other:
6403 59 10	---	For men
6403 59 20	---	For women
6403 59 30	---	For children
6403 59 90	---	Other
		Other footwear:
6403 91		Covering the ankle:
6403 91 10	---	Leather boots and other footwear with rubber sole
6403 91 20	---	Leather footwear with plastic and synthetic sole
6403 91 90	---	Other
6403 99	--	Other:
6403 99 10	---	Leather sandals with rubber sole

6403 99 20	---	Leather sandals with plastic or synthetic sole
6403 99 90	---	Other
6404		FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS
	-	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	---	Of rubber sole with canvas upper
6404 11 20	---	Of rubber sole with leather cloth uppers
6404 11 90	---	Other
6404 19	--	Other:
6404 19 10	---	Of rubber sole with canvas upper
6404 19 20	---	Of rubber sole with leather cloth uppers
6404 19 90	---	Other
6404 20 00	-	Footwear with outer soles of leather or composition leather
6405		OTHER FOOTWEAR
6405 10 00	-	With uppers of leather or composition leather
6405 20 00	-	With uppers of textile materials
6405 90 00	-	Other
6406		PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO THE SHOE); REMOVABLE IN-SOLES, HEEL CUSHIONS AND OTHER ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF
6406 10	-	Uppers and parts thereof, other than stiffeners:
6406 10 10	---	Embroidered uppers of textile materials
6406 10 20	---	Leather uppers (prepared)
6406 10 30	---	Goat lining
6406 10 40	---	Sheep lining
6406 10 90	---	Other
6406 20 00	-	Outer soles and heels, of rubber or plastics
	-	Other:
6406 91 00	--	Of wood
6406 99	--	Of other materials:
6406 99 10	---	Leather parts of footwear, other than soles and prepared uppers
6406 99 20	---	Leather soles
6406 99 30	---	Gaiters, leggings and similar articles
6406 99 40	---	Parts of gaiters, leggings and similar articles
6406 99 90	---	Other

1. Omitted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to omission, it read as under:

"6401 91	---	Covering the knee:
6401 91 10	---	Of rubber

6401 91 90	---	Other
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2. Omitted by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007. Prior to omission, it read as under:

"6402 30	-	Other footwear, incorporating a protective metal toe cap:
6402 30 10	---	Of rubber
6402 30 90	---	Other

3. Omitted by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007. Prior to omission, it read as under:

"640330 00	-	Footwearmade on a base or platform of wood, not having an inner sole or a protectivemetal toe-cap
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