

**Customs Tariff (Amendment) Act, 2003**

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

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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 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 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.

## 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                                                                                                                                                                                               | Unit | Rate of duty |                    |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|--------------|--------------------|
|             |                                                                                                                                                                                                                    |      | Standard     | Preferential Areas |
| (1)         | (2)                                                                                                                                                                                                                | (3)  | (4)          | (5)                |
| 6401        | 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 |      |              |                    |
| 6401 10     | - Footwear incorporating a protective metal toe-cap:                                                                                                                                                               |      |              |                    |
| 6401 10 10  | -- Of rubber                                                                                                                                                                                                       | pa   | 30%          | -                  |
| 6401 10 90  | --- Other                                                                                                                                                                                                          | pa   | 30%          | -                  |
|             | - Other footwear :                                                                                                                                                                                                 |      |              |                    |
| 6401 91     | -- Covering the knee:                                                                                                                                                                                              |      |              |                    |
| 6401 91 10  | -- Of rubber                                                                                                                                                                                                       | pa   | 30%          | -                  |
| 6401 91 90  | --- Other                                                                                                                                                                                                          | pa   | 30%          | -                  |
| 6401 92     | -- Covering the ankle but not covering the knee:                                                                                                                                                                   |      |              |                    |
| 6401 92 10  | -- Of rubber                                                                                                                                                                                                       | pa   | 30%          | -                  |
| 6401 92 90  | -- Other                                                                                                                                                                                                           | pa   | 30%          | -                  |
| 6401 99     | - Other:                                                                                                                                                                                                           |      |              |                    |
| 6401 99 10  | --Of rubber                                                                                                                                                                                                        | pa   | 30%          | -                  |
| 6401 99 90  | -- Other                                                                                                                                                                                                           | pa   | 30%          | -                  |
| 6402        | OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS                                                                                                                                                   |      |              |                    |
|             | - Spans footwear :                                                                                                                                                                                                 |      |              |                    |

|               |                                                                                                     |    |     |   |
|---------------|-----------------------------------------------------------------------------------------------------|----|-----|---|
| 6402<br>12    | -- Ski-boots, cross-country ski footwear and snowboard boots:                                       |    |     |   |
| 6402<br>12 10 | -- Of rubber                                                                                        | pa | 30% | - |
| 6402<br>12 90 | -- Other                                                                                            | pa | 30% | - |
| 6402<br>19    | - Other :                                                                                           |    |     |   |
| 6402<br>19 10 | -- Of rubber                                                                                        | pa | 30% | - |
| 6402<br>19 90 | -- Other                                                                                            | pa | 30% | - |
| 6402<br>20    | - Footwear with upper straps or thongs assembled to the sole by means of plugs:                     |    |     |   |
| 6402<br>20 10 | --- Of rubber                                                                                       | pa | 30% | - |
| 6402<br>20 90 | -- Other                                                                                            | pa | 30% | - |
| 6402<br>30    | - Other footwear, incorporating a protective metal toe-cap:                                         |    |     |   |
| 6402<br>30 10 | --- Of rubber                                                                                       | pa | 30% | - |
| 6402<br>30 90 | -- Other                                                                                            | pa | 30% | - |
|               | - Other footwear :                                                                                  |    |     |   |
| 6402<br>91    | -- Covering the ankle:                                                                              |    |     |   |
| 6402<br>91 10 | --- Of rubber                                                                                       | pa | 30% | - |
| 6402<br>91 90 | -- Other                                                                                            | pa | 30% | - |
| 6402<br>99    | -- Other:                                                                                           |    |     |   |
| 6402<br>99 10 | ---Of rubber                                                                                        | pa | 30% | - |
| 6402<br>99 90 | -- Other                                                                                            | pa | 30% | - |
| 6403          | FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER |    |     |   |
|               | - Sports footwear :                                                                                 |    |     |   |
| 6403<br>12 00 | - Ski-boots, cross-country ski footwear and snowboard boots                                         | pa | 30% | - |
| 6403<br>19    | -- Other:                                                                                           |    |     |   |
| 6403<br>19 10 | -- With outer soles of leather                                                                      | pa | 30% | - |
| 6403<br>19 20 | --- With outer soles of rubber                                                                      | pa | 30% | - |

|               |                                                                                                                              |    |     |   |
|---------------|------------------------------------------------------------------------------------------------------------------------------|----|-----|---|
| 6403<br>19 90 | --- Other                                                                                                                    | pa | 30% | - |
| 6403<br>20    | - Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe: |    |     |   |
|               | --- All leather, closed toe:                                                                                                 |    |     |   |
| 6403<br>20 11 | .... For men                                                                                                                 | pa | 30% | - |
| 6403<br>20 12 | -- For women                                                                                                                 | pa | 30% | - |
| 6403<br>20 13 | -- For children                                                                                                              | pa | 30% | - |
| 6403<br>20 19 | -- - Other                                                                                                                   | pa | 30% | - |
|               | -- All leather, open toe:                                                                                                    |    |     |   |
| 6403<br>20 21 | ---- For men                                                                                                                 | pa | 30% | - |
| 6403<br>20 22 | -- For women                                                                                                                 | pa | 30% | - |
| 6403<br>20 23 | -- For children                                                                                                              | pa | 30% | - |
| 6403<br>20 29 | -- - Others                                                                                                                  | pa | 30% | - |
| 6403<br>20 30 | --- Of leather soles with embroidered uppers                                                                                 | pa | 30% | - |
| 6403<br>20 40 | -- Kolhapuri chappals and similar footwear                                                                                   | pa | 30% | - |
| 6403<br>20 90 | -- Other                                                                                                                     | pa | 30% | - |
| 6403<br>30 00 | - Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap                        | pa | 30% | - |
| 6403<br>40 00 | - Other footwear, incorporating a protective metal toe-cap                                                                   | pa | 30% | - |
|               | - Other footwear, with outer soles of leather :                                                                              |    |     |   |
| 6403<br>51    | -- Covering the ankle:                                                                                                       |    |     |   |
|               | -- All leather shoes:                                                                                                        |    |     |   |
| 6403<br>51 11 | ---- For men                                                                                                                 | pa | 30% | - |
| 6403<br>51 12 | -- For women                                                                                                                 | pa | 30% | - |
| 6403<br>51 13 | -- For children                                                                                                              | pa | 30% | - |
| 6403<br>51 19 | -- Other                                                                                                                     | pa | 30% | - |
| 6403<br>51 90 | -- Other                                                                                                                     | pa | 30% | - |
| 6403<br>59    | -- Other:                                                                                                                    |    |     |   |

|               |                                                                                                              |    |     |   |
|---------------|--------------------------------------------------------------------------------------------------------------|----|-----|---|
| 6403<br>59 10 | -- For men                                                                                                   | pa | 30% | - |
| 6403<br>59 20 | -- For women                                                                                                 | pa | 30% | - |
| 6403<br>59 30 | -- For children                                                                                              | pa | 30% | - |
| 6403<br>59 90 | -- Other                                                                                                     | pa | 30% | - |
|               | - Other footwear:                                                                                            |    |     |   |
| 6403<br>91    | -- Covering the ankle:                                                                                       |    |     |   |
| 6403<br>91 10 | -- Leather boots and other footwear with rubber sole                                                         | pa | 30% | - |
| 6403<br>91 20 | -- Leather footwear with plastic and synthetic sole                                                          | pa | 30% | - |
| 6403<br>91 90 | -- Other                                                                                                     | pa | 30% | - |
| 6403<br>99    | -- Other:                                                                                                    |    |     |   |
| 6403<br>99 10 | --- Leather sandals with rubber sole                                                                         | pa | 30% | - |
| 6403<br>99 20 | -- Leather sandals with plastic or synthetic sole                                                            | pa | 30% | - |
| 6403<br>99 90 | -- Other                                                                                                     | pa | 30% | - |
| 6404          | FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILEMATERIALS |    |     |   |
|               | - Footwear with outer soles of rubber or plastics:                                                           |    |     |   |
| 6404<br>11    | -- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:                  |    |     |   |
| 6404<br>11 10 | -- Of rubber sole with canvas upper                                                                          | pa | 30% | - |
| 6404<br>11 20 | -- Of rubber sole with leather cloth uppers                                                                  | pa | 30% | - |
| 6404<br>11 90 | -- Other                                                                                                     | pa | 30% | - |
| 6404<br>19    | -- Other:                                                                                                    |    |     |   |
| 6404<br>19 10 | -- Of rubber sole with canvas upper                                                                          | pa | 30% | - |
| 6404<br>19 20 | -- Of rubber sole with leather cloth uppers                                                                  | pa | 30% | - |
| 6404<br>19 90 | -- Other                                                                                                     | pa | 30% | - |
| 6404<br>20 00 | - Footwear with outer soles of leather or composition leather                                                | pa | 30% | " |
| 6405          | OTHER FOOTWEAR                                                                                               |    |     |   |

|               |                                                                                                                                                                                                                 |     |     |   |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|---|
| 6405<br>10 00 | - With uppers of leather or composition leather                                                                                                                                                                 | pa  | 30% | - |
| 6405<br>20 00 | - With uppers of textile materials                                                                                                                                                                              | pa  | 30% | - |
| 6405<br>90 00 | - Other                                                                                                                                                                                                         | pa  | 30% | - |
| 6406          | 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 |     |     |   |
| 6406<br>10    | - Uppers and parts thereof, other than stiffeners:                                                                                                                                                              |     |     |   |
| 6406<br>10 10 | -- Embroidered uppers of textile materials                                                                                                                                                                      | kg. | 30% | - |
| 6406<br>10 20 | -- Leather uppers (prepared)                                                                                                                                                                                    | kg. | 30% | - |
| 6406<br>10 30 | -- Goat lining                                                                                                                                                                                                  | kg. | 30% | - |
| 6406<br>10 40 | -- Sheep lining                                                                                                                                                                                                 | kg. | 30% | - |
| 6406<br>10 90 | -- Other                                                                                                                                                                                                        | kg. | 30% | - |
| 6406<br>20 00 | - Outer soles and heels, of rubber or plastics                                                                                                                                                                  | kg. | 30% | - |
|               | - Other:                                                                                                                                                                                                        |     |     |   |
| 6406<br>91 00 | -- Of wood                                                                                                                                                                                                      | kg. | 30% | - |
| 6406<br>99    | -- Of other materials:                                                                                                                                                                                          |     |     |   |
| 6406<br>99 10 | -- - Leather parts- of footwear, other than soles and prepared uppers                                                                                                                                           | kg. | 30% |   |
| 6406<br>99 20 | -- Leather soles                                                                                                                                                                                                | kg. | 30% | - |
| 6406<br>99 30 | -- Gaiters, leggings and similar articles                                                                                                                                                                       | kg. | 30% | - |
| 6406<br>99 40 | --- Parts of gaiters, leggings and similar articles                                                                                                                                                             | kg. | 30% | - |
| 6406<br>99 90 | --- Other                                                                                                                                                                                                       | kg. | 30% | - |