

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEA 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 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, 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 No	HS Code	ITC(HS) Code	Description	Unit
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		<i>Footwear incorporating a protective metal toe-cap:</i>	
		6401 10 10	Of rubber	PRS
		6401 10 90	Other	PRS
			<i>Other footwear:</i>	
	6401 92		<i>Covering the ankle but not covering the knee:</i>	
		6401 92 10	Of rubber	PRS
		6401 92 90	Other	PRS
	6401 99		<i>Other:</i>	
		6401 99 10	Of rubber	PRS
		6401 99 90	Other	PRS
6402			OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS	
			<i>Sports footwear:</i>	
	6402 12		<i>Ski-boots and cross-country ski footwear and snowboard boots:</i>	
		6402 12 10	Of rubber	PRS
		6402 12 90	Other	PRS
	6402 19		<i>Other:</i>	
		6402 19 10	Of rubber	PRS
		6402 19 90	Other	PRS
	6402 20		<i>Footwear with upper straps or thongs assembled to the sole by means of plugs:</i>	
		6402 20 10	Of rubber	PRS
		6402 20 90	Other	PRS
			<i>Other footwear:</i>	
	6402 91		<i>Covering the ankle:</i>	

Heading No	HS Code	ITC(HS) Code	Description	Unit
		6402 91 10	Of rubber	PRS
		6402 91 90	Other	PRS
	6402 99		Other:	
		6402 99 10	Of rubber	PRS
		6402 99 90	Other	PRS
6403			FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER	
			Sports footwear:	
		6403 12 00	Ski-boots and cross-country ski footwear and snowboard boots	PRS
	6403 19		Other:	
		6403 19 10	With outer soles of leather	PRS
		6403 19 20	With outer soles of rubber	PRS
		6403 19 90	Other	PRS
	6403 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 20 11	For men	PRS
		6403 20 12	For women	PRS
		6403 20 13	For children	PRS
		6403 20 19	Others	PRS
			All leather, open toe:	
		6403 20 21	For men	PRS
		6403 20 22	For women	PRS
		6403 20 23	For children	PRS
		6403 20 29	Others	PRS
		6403 20 30	Of leather soles with embroidered uppers	PRS
		6403 20 40	Kolapuri chappals and similar footwear	PRS
		6403 20 90	Other	PRS
		6403 40 00	Other footwear, incorporating a protective metal toe-cap	PRS
	6403 51		Other footwear, with outer soles of leather:	
			Covering the ankle:	
			All leather shoes:	
		6403 51 11	For men	PRS
		6403 51 12	For women	PRS
		6403 51 13	For children	PRS

Heading No	HS Code	ITC(HS) Code	Description	Unit
		6403 51 19	Other	PRS
		6403 51 90	Other	PRS
	6403 59		Other:	
		6403 59 10	For men	PRS
		6403 59 20	For women	PRS
		6403 59 30	For children	PRS
		6403 59 90	Other	PRS
	6403 91		Other footwear Covering the ankle:	
		6403 91 10	Leather boots and other footwear with rubber sole	PRS
		6403 91 20	Leather footwear with plastic and synthetic sole	PRS
		6403 91 90	Other	PRS
	6403 99		Other:	
		6403 99 10	Leather sandals with rubber sole	PRS
		6403 99 20	Leather sandals with plastic or synthetic sole	PRS
		6403 99 90	Other	PRS
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	PRS
		6404 11 20	Of rubber sole with leather cloth uppers	PRS
		6404 11 90	Other	PRS
	6404 19		Other:	
		6404 19 10	Of rubber sole with canvas upper	PRS
		6404 19 20	Of rubber sole with leather cloth uppers	PRS
		6404 19 90	Other	PRS
		6404 20 00	Footwear with outer soles of leather or composition leather	PRS
6405			OTHER FOOTWEAR	
		6405 10 00	With uppers of leather or composition leather	PRS
		6405 20 00	With uppers of textile materials	PRS
		6405 90 00	Other	PRS
6406			PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN-SOLES, HEEL CUSHIONS AND	

Heading No	HS Code	ITC(HS) Code	Description	Unit
			SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF	
	6406 10		<i>Uppers and parts thereof other than stiffeners:</i>	
		6406 10 10	Embroidered uppers of textile materials	KGS
		6406 10 20	Leather uppers (prepared)	KGS
		6406 10 30	Goat lining	KGS
		6406 10 40	Sheep lining	KGS
		6406 10 90	Other	KGS
		6406 20 00	Outer soles and heels, of rubber or plastics	KGS
	6406 90		<i>Other:</i>	
		6406 90 10	Of wood	KGS
		6406 90 20	Leather parts of footwear, other than soles and prepared uppers	KGS
		6406 90 30	Leather soles	KGS
		6406 90 40	Gaiters, leggings and similar articles	KGS
		6406 90 50	Parts of gaiters, leggings and similar articles	KGS
		6406 90 90	Other	KGS