

**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**

**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.

**Subheading Note**

1. For the purpose 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.

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HS CODE	DESCRIPTION	Unit of quantity	Import duties / Tax (%)																		VAT Rates	
			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									IV		V
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
64.01	Waterproof footwear with outer soles and uppers of rubber or plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.																					
6401.10.00	- Footwear incorporating a protective metal toe-cap	pair	30	45	0	30	0	0	TH	0		0	0	0	0	0	0	0	0	0	0	10
	- Other footwear:																					
6401.92	- - Covering the ankle but not covering the knee																					
6401.92.10	- - - Incorporating a protective non-metal toe-cap	pair	30	45	0	30	5	0	ID, PH, TH	0		0	0	0	0	0	0	0	0	0	0	10
6401.92.90	- - - Other	pair	30	45	0	30	5	0	ID, PH, TH	0		0	0	0	0	0	0	0	0	0	0	10
6401.99	- - Other:																					
6401.99.10	- - - Covering the knee	pair	30	45	0	30	0	0	BN, KH, ID, PH, TH	0		0	0	0	0	0	0	0	0	0	0	10
6401.99.90	- - - Other	pair	30	45	0	30	0	0	BN, KH, ID, PH,	0		0	0	0	0	0	0	0	0	0	0	10

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									TH														
<b>64.02</b>	<b>Other footwear with outer soles and uppers of rubber or plastics.</b>																						
	- Sports footwear:																						
6402.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	pair	30	45	0	30	0	0	TH	0		0	0	0	0	0	0	0	0	0	0	0	10
6402.19	-- Other:																						
6402.19.10	-- Wrestling footwear	pair	30	45	0	30	0	0	KH, PH, TH	0	MM, PH	0	0	0	0	0	0	0	0	0	0	0	10
6420.19.90	-- Other	pair	30	45	0	30	0	0	KH, PH, TH	0	MM, PH	0	0	0	0	0	0	0	0	0	0	0	10
6420.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	pair	30	45	0	30	0	0	PH, TH	0	MM	0	0	0	0	0	0	0	0	0	0	0	10
	- Other footwear:																						
6420.91	-- Covering the ankle:																						
6420.91.10	--- Diving boots	pair	30	45	0	30	0	0	ID, PH, TH	0	MM	0	0	0	0	0	0	0	0	0	0	0	10
	--- Other:																						
6420.91.91	--- - Incorporating a protective metal toe-cap	pair	30	45	0	30	0	0	ID, PH, TH	0	MM	0	0	0	0	0	0	0	0	0	0	0	10
6420.91.92	--- - Incorporating a protective non-metal toe-cap	pair	30	45	0	30	0	0	ID, PH, TH	0	MM	0	0	0	0	0	0	0	0	0	0	0	10
6402.91.99	--- - Other	pair	30	45	0	30	0	0	ID, PH, TH	0	MM	0	0	0	0	0	0	0	0	0	0	0	10
6402.99	-- Other:																						
6402.99.10	--- Incorporating a protective metal toe-cap	pair	30	5	0	0	0	0	BN, MY,	0	MM	0	0	0	0	0	0	0	0	0	0	0	10

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									PH, TH														
6402.99.20	- - - Incorporating a protective non-metal toe-cap	pair	30	5	0	0	0	0	BN, MY, PH, TH	0	MM	0	0	0	0	0	0	0	0	0	0	0	10
6402.99.90	- - - Other	pair	30	5	0	0	0	0	BN, MY, PH, TH	0	MM	0	0	0	0	0	0	0	0	0	0	0	10
<b>64.03</b>	<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</b>																						
	- Sports footwear:																						
6403.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	pair	30	45	0	30	0	0	TH	0		0	0	0	0	0	0	0	0	0	0	0	10
6403.19	- - Other:																						
6403.19.10	- - - Fitted with spikes, cleats or the like	pair	30	45	0	30	0	0	KH, PH, TH	0	MY	0	0	0	0	0	0	0	0	0	0	0	10
6403.19.20	- - - Riding boot; bowling shoes	pair	30	45	0	30	5	0	KH, PH, TH	0	MM, MY	0	0	0	0	0	0	0	0	0	0	0	10
6403.19.30	- - - Footwear for wrestling, weight-lifting or gymnastics	pair	30	45	0	30	5	0	KH, PH, TH	0	MM, MY	0	0	0	0	0	0	0	0	0	0	0	10
6403.19.90	- - - Other	pair	30	45	0	30	5	0	KH, PH, TH	0	MM, MY	0	0	0	0	0	0	0	0	0	0	0	10
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	pair	30	45	0	30	5	0	PH, TH	0	PH	0	0	0	0	0	0	0	0	0	0	0	10
6403.40.00	- Other footwear, incorporating a protective metal toe-cap	pair	30	45	0	30	0	0	PH, TH	0		0	0	0	0	0	0	0	0	0	0	0	10

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	- Other footwear with outer soles of leather:																					
6403.51.00	-- Covering the ankle	pair	30	45	0	30	0	0	PH, TH	0		0	0	0	0	0	7,5	7,5	0	0	0	10
6403.59	-- Other:																					
6403.59.10	--- Bowling shoes	pair	30	45	0	30	5	0	BN, KH, TH	0		0	0	0	0	0	7,5	7,5	0	0	0	10
6403.59.90	--- Other	pair	30	45	0	30	5	0	BN, KH, TH	0		0	0	0	0	0	7,5	7,5	0	0	0	10
	- Other footwear:																					
6403.91	-- Covering the ankle:																					
6403.91.10	--- Footwear made on a base or platform of wood, not having an inner sole or protective metal toe cap	pair	30	45	0	30	5	0	PH, TH	0	MM	0	0	0	0	0	0	0	0	0	0	10
6403.91.20	--- Riding boots	pair	30	45	0	30	5	0	PH, TH	0	MM	0	0	0	0	0	0	0	0	0	0	10
6403.91.30	--- Other, incorporating a protective non-metal toe-cap	pair	30	45	0	30	5	0	PH, TH	0	MM	0	0	0	0	0	0	0	0	0	0	10
6403.91.90	--- Other	pair	30	45	0	30	5	0	PH, TH	0	MM	0	0	0	0	0	0	0	0	0	0	10
6403.99	-- Other:																					
6403.99.10	--- Footwear made on a base or platform of wood, not having an inner sole or protective metal toe cap	pair	30	45	0	30	0	0	PH, TH	0	MM	0	0	0	0	0	7,5	7,5	0	0	0	10
6403.99.20	--- Bowling shoes	pair	30	45	0	30	0	0	PH, TH	0	MM	0	0	0	0	0	7,5	7,5	0	0	0	10
6403.99.30	--- Other, incorporating a protective non-metal toe-cap	pair	30	45	0	30	0	0	PH, TH	0	MM	0	0	0	0	0	7,5	7,5	0	0	0	10
6403.99.90	--- Other	pair	30	45	0	30	0	0	PH, TH	0	MM	0	0	0	0	0	7,5	7,5	0	0	0	10

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<b>64.04</b>	<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.</b>																						
	- 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	- - - Fitted with spikes, cleats or the like	pair	30	45	0	30	0	0	BN, ID, PH, TH	0	KH, MM, MY	0	0	0	0	0	0	0	0	0	0	0	10
6404.11.20	- - - Footwear for wrestling, weight-lifting or gymnastics	pair	30	45	0	30	0	0	BN, ID, PH, TH	0	KH, MM, MY	0	0	0	0	0	0	0	0	0	0	0	10
6404.11.90	- - - Other	pair	30	45	0	30	0	0	BN, ID, PH, TH	0	KH, MM, MY	0	0	0	0	0	0	0	0	0	0	0	10
6404.19	-- Other:																						
6404.19.10	- - - Incorporating a protective toe-cap	pair	30	45	0	30	0	0	BN, ID, PH, TH	0	MY	0	0	0	0	0	0	0	0	0	0	0	10
6404.19.90	- - - Other	pair	30	45	0	30	0	0	BN, ID, PH, TH	0	MY	0	0	0	0	0	0	0	0	0	0	0	10
6404.20.00	- Footwear with outer soles of leather or composition leather	pair	30	45	0	30	0	0	BN, ID, MY, PH, TH	0	KH	0	0	0	0	0	0	0	0	0	0	0	10
<b>64.05</b>	<b>Other footwear.</b>																						
6405.10.00	- With uppers of leather or	pair	30	45	0	30	0	0	BN,	0		0	0	0	0	0	0	0	0	0	0	0	10

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	composition leather								PH														
6405.20.00	- With uppers of textile materials	pair	30	45	0	30	0	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	0	10
6405.90.00	- Other	pair	30	45	0	6	0	0	BN, KH, ID	0		0	0	0	0	0	0	0	0	0	0	0	10
<b>64.06</b>	<b>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.</b>																						
6406.10	- Uppers and parts thereof, other than stiffeners:																						
6406.10.10	-- Metal toe-caps	kg/pair	15	22.5	0	15	0	0	KH	0		0	0	0	0	0	0	0	0	0	0	0	10
6406.10.90	-- Other	kg/pair	15	22.5	0	3	0	0	KH	0		0	0	0	0	0	0	0	0	0	0	0	10
6406.20	- Outer soles and heels, of rubber or plastics:																						
6406.20.10	-- Of rubber	kg/pair	30	45	0	*	0	5		5		0	0	0	0	16	0	0	0	0	0	0	10
6406.20.20	-- Of plastics	kg/pair	30	45	0	*	0	5		5		0	0	0	0	16	0	0	0	0	0	0	10
6406.90	- Other:																						
6406.90.10	-- Of wood	kg/pair	15	22.5	0	15	0	0		0		0	0	0	0	0	0	0	0	0	0	0	10
	-- Of metal:																						
6406.90.21	--- Of iron or steel	kg/pair	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	10
6406.90.22	--- Of copper	kg/pair	5	7.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	0	10
6406.90.23	--- Of aluminium	kg/pair	5	7.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	0	10
6406.90.29	--- Other	kg/pair	5	7.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	0	10
	-- Of rubber:																						
6406.90.41	--- In-soles	kg/pair	5	7.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	0	10
6406.90.42	--- Complete soles	kg/pair	5	7.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	0	10

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6406.90.49	- - - Other	kg/pair	5	7.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- - Of plastics:																					
6406.90.51	- - - In-soles	kg/pair	5	7.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	10
6406.90.52	- - - Complete soles	kg/pair	5	7.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	10
6406.90.59	- - - Other	kg/pair	5	7.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- - Other:																					
6406.90.91	- - - Gaiters, leggings and similar articles and parts thereof	kg/pair	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
6406.90.99	- - - Other	kg/pair	5	7.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	10