

## 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 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.

**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.

**Additional notes**

1. Within the meaning of note 4(a), ‘reinforcements’ is taken to mean all pieces of material (for example, plastics or leather) attached to the external surface of the upper to give additional strength, whether or not also attached to the sole. After the removal of reinforcements, the visible material must have the characteristics of an upper and not lining, supporting the foot sufficiently to enable the wearer, with the original fastening systems in place, to walk in the footwear.

Account is to be taken of sections covered by accessories or reinforcements when deciding on the composition of the upper.

2. Within the meaning of note 4(b), one or more layers of textile material which do not possess the characteristics usually required for normal use of an outer sole (for example, durability, strength, etc.) are not to be taken into consideration for classification purposes.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>6401</b>	<b>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:</b>		
<b>6401 10 00</b>	– Footwear incorporating a protective metal toecap .....	17	pa
	– <b>Other footwear:</b>		
<b>6401 92</b>	-- <b>Covering the ankle but not covering the knee:</b>		
<b>6401 92 10</b>	--- With uppers of rubber .....	17	pa
<b>6401 92 90</b>	--- With uppers of plastics .....	17	pa
<b>6401 99 00</b>	-- <b>Other</b> .....	17	pa
<b>6402</b>	<b>Other footwear with outer soles and uppers of rubber or plastics:</b>		
	– <b>Sports footwear:</b>		
<b>6402 12</b>	-- <b>Ski-boots, cross-country ski footwear and snowboard boots:</b>		
<b>6402 12 10</b>	--- Ski-boots and cross-country ski footwear .....	17	pa
<b>6402 12 90</b>	--- Snowboard boots .....	17	pa
<b>6402 19 00</b>	-- <b>Other</b> .....	16,9	pa
<b>6402 20 00</b>	– Footwear with upper straps or thongs assembled to the sole by means of plugs .....	17	pa
	– <b>Other footwear:</b>		
<b>6402 91</b>	-- <b>Covering the ankle:</b>		
<b>6402 91 10</b>	--- Incorporating a protective metal toecap .....	17	pa

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
6402 91 90	--- Other .....	16,9	pa
6402 99	-- <b>Other:</b>		
6402 99 05	--- Incorporating a protective metal toecap .....	17	pa
	--- Other:		
6402 99 10	---- With uppers of rubber .....	16,8	pa
	---- With uppers of plastics:		
	----- Footwear with a vamp made of straps or which has one or several pieces cut out:		
6402 99 31	----- With sole and heel combined having a height of more than 3 cm .....	16,8	pa
6402 99 39	----- Other .....	16,8	pa
6402 99 50	----- Slippers and other indoor footwear .....	16,8	pa
	----- Other, with insoles of a length:		
6402 99 91	----- Of less than 24 cm .....	16,8	pa
	----- Of 24 cm or more:		
6402 99 93	----- Footwear which cannot be identified as men's or women's footwear .....	16,8	pa
	----- Other:		
6402 99 96	----- For men .....	16,8	pa
6402 99 98	----- For women .....	16,8	pa
6403	<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather:</b>		
	– <b>Sports footwear:</b>		
6403 12 00	-- Ski-boots, cross-country ski footwear and snowboard boots .....	8	pa
6403 19 00	-- Other .....	8	pa
6403 20 00	– Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe .....	8	pa
6403 40 00	– Other footwear, incorporating a protective metal toecap .....	8	pa
	– <b>Other footwear with outer soles of leather:</b>		
6403 51	-- <b>Covering the ankle:</b>		
6403 51 05	--- Made on a base or platform of wood, not having an inner sole .....	8	pa
	--- Other:		
	---- Covering the ankle but no part of the calf, with insoles of a length:		
6403 51 11	----- Of less than 24 cm .....	8	pa
	----- Of 24 cm or more:		
6403 51 15	----- For men .....	8	pa
6403 51 19	----- For women .....	8	pa

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
6403 51 91	----- Other, with insoles of a length: ----- Of less than 24 cm ..... ----- Of 24 cm or more:	8	pa
6403 51 95	----- For men .....	8	pa
6403 51 99	----- For women .....	8	pa
6403 59	-- <b>Other:</b>		
6403 59 05	--- Made on a base or platform of wood, not having an inner sole .....	8	pa
6403 59 11	--- Other: ----- Footwear with a vamp made of straps or which has one or several pieces cut out: ----- With sole and heel combined having a height of more than 3 cm .....	5	pa
6403 59 31	----- Other, with insoles of a length: ----- Of less than 24 cm ..... ----- Of 24 cm or more:	8	pa
6403 59 35	----- For men .....	8	pa
6403 59 39	----- For women .....	8	pa
6403 59 50	---- Slippers and other indoor footwear .....	8	pa
6403 59 91	----- Other, with insoles of a length: ----- Of less than 24 cm ..... ----- Of 24 cm or more:	8	pa
6403 59 95	----- For men .....	8	pa
6403 59 99	----- For women .....	8	pa
6403 91	- <b>Other footwear:</b> -- <b>Covering the ankle:</b>		
6403 91 05	--- Made on a base or platform of wood, not having an inner sole .....	8	pa
6403 91 11	--- Other: ----- Covering the ankle but no part of the calf, with insoles of a length: ----- Of less than 24 cm ..... ----- Of 24 cm or more:	8	pa
6403 91 13	----- Footwear which cannot be identified as men's or women's footwear .....	8	pa
6403 91 16	----- Other: ----- For men .....	8	pa
6403 91 18	----- For women .....	8	pa
6403 91 91	----- Other, with insoles of a length: ----- Of less than 24 cm ..... ----- Of 24 cm or more:	8	pa
6403 91 93	----- Footwear which cannot be identified as men's or women's footwear .....	8	pa

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
	----- Other:		
<b>6403 91 96</b>	----- For men .....	8	pa
<b>6403 91 98</b>	----- For women .....	5	pa
<b>6403 99</b>	-- <b>Other:</b>		
<b>6403 99 05</b>	---- Made on a base or platform of wood, not having an inner sole .....	8	pa
	---- Other:		
	---- Footwear with a vamp made of straps or which has one or several pieces cut out:		
<b>6403 99 11</b>	----- With sole and heel combined having a height of more than 3 cm .....	8	pa
	----- Other, with insoles of a length:		
<b>6403 99 31</b>	----- Of less than 24 cm .....	8	pa
	----- Of 24 cm or more:		
<b>6403 99 33</b>	----- Footwear which cannot be identified as men's or women's footwear .....	8	pa
	----- Other:		
<b>6403 99 36</b>	----- For men .....	8	pa
<b>6403 99 38</b>	----- For women .....	5	pa
<b>6403 99 50</b>	---- Slippers and other indoor footwear .....	8	pa
	---- Other, with insoles of a length:		
<b>6403 99 91</b>	----- Of less than 24 cm .....	8	pa
	----- Of 24 cm or more:		
<b>6403 99 93</b>	----- Footwear which cannot be identified as men's or women's footwear .....	8	pa
	----- Other:		
<b>6403 99 96</b>	----- For men .....	8	pa
<b>6403 99 98</b>	----- For women .....	7	pa
<b>6404</b>	<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials:</b>		
	– <b>Footwear with outer soles of rubber or plastics:</b>		
<b>6404 11 00</b>	-- <b>Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like</b> .....	16,9	pa
<b>6404 19</b>	-- <b>Other:</b>		
<b>6404 19 10</b>	---- Slippers and other indoor footwear .....	16,9	pa
<b>6404 19 90</b>	---- Other .....	16,9	pa
<b>6404 20</b>	– <b>Footwear with outer soles of leather or composition leather:</b>		
<b>6404 20 10</b>	-- Slippers and other indoor footwear .....	17	pa
<b>6404 20 90</b>	-- Other .....	17	pa
<b>6405</b>	<b>Other footwear:</b>		
<b>6405 10 00</b>	– <b>With uppers of leather or composition leather</b> .....	3,5	pa

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>6405 20</b>	– <b>With uppers of textile materials:</b>		
<b>6405 20 10</b>	-- With outer soles of wood or cork .....	3,5	pa
	-- With outer soles of other materials:		
<b>6405 20 91</b>	--- Slippers and other indoor footwear .....	4	pa
<b>6405 20 99</b>	--- Other .....	4	pa
<b>6405 90</b>	– <b>Other:</b>		
<b>6405 90 10</b>	-- With outer soles of rubber, plastics, leather or composition leather .....	17	pa
<b>6405 90 90</b>	-- With outer soles of other materials .....	4	pa
<b>6406</b>	<b>Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:</b>		
<b>6406 10</b>	– <b>Uppers and parts thereof, other than stiffeners:</b>		
<b>6406 10 10</b>	-- Of leather .....	3	—
<b>6406 10 90</b>	-- Of other materials .....	3	—
<b>6406 20</b>	– <b>Outer soles and heels, of rubber or plastics:</b>		
<b>6406 20 10</b>	-- Of rubber .....	3	—
<b>6406 20 90</b>	-- Of plastics .....	3	—
<b>6406 90</b>	– <b>Other:</b>		
<b>6406 90 30</b>	-- Assemblies of uppers affixed to inner soles or to other sole components, but without outer soles .....	3	pa
<b>6406 90 50</b>	-- Removable insoles and other removable accessories .....	3	—
<b>6406 90 60</b>	-- Outer soles of leather or composition leather .....	3	—
<b>6406 90 90</b>	-- Other .....	3	—

## CHAPTER 65

## HEADGEAR AND PARTS THEREOF

## Notes

1. This chapter does not cover:

- (a) worn headgear of heading 6309;
- (b) asbestos headgear (heading 6812); or
- (c) dolls' hats, other toy hats or carnival articles of Chapter 95.

2. Heading 6502 does not cover hat shapes made by sewing, other than those obtained simply by sewing strips in spirals.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
6501 00 00	<b>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt</b> .....	2,7	p/st
6502 00 00	<b>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed</b> .....	Free	p/st
[6503]			
6504 00 00	<b>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed</b> .....	Free	p/st
6505 00	<b>Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hairnets of any material, whether or not lined or trimmed:</b>		
6505 00 10	– Of fur felt or of felt of wool and fur, made from the hat bodies, hoods or plateaux of heading 6501 00 00 .....	5,7	p/st
	– Other:		
6505 00 30	-- Peaked caps .....	2,7	p/st
6505 00 90	-- Other .....	2,7	—
6506	<b>Other headgear, whether or not lined or trimmed:</b>		
6506 10	– <b>Safety headgear:</b>		
6506 10 10	-- Of plastics .....	2,7	p/st
6506 10 80	-- Of other materials .....	2,7	p/st
	– <b>Other:</b>		
6506 91 00	-- <b>Of rubber or of plastics</b> .....	2,7	p/st
6506 99	-- <b>Of other materials:</b>		
6506 99 10	--- Of fur felt or of felt of wool and fur, made from the hat bodies, hoods or plateaux of heading 6501 00 00 .....	5,7	p/st
6506 99 90	--- Other .....	2,7	p/st
6507 00 00	<b>Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear</b> .....	2,7	—

## CHAPTER 66

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

## Notes

1. This chapter does not cover:

- (a) measure walking sticks or the like (heading 9017);
- (b) firearm-sticks, swordsticks, loaded walking sticks or the like (Chapter 93); or
- (c) goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2. Heading 6603 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>6601</b>	<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas):</b>		
<b>6601 10 00</b>	– Garden or similar umbrellas .....	4,7	p/st
	– Other:		
<b>6601 91 00</b>	-- Having a telescopic shaft .....	4,7	p/st
<b>6601 99</b>	-- Other:		
<b>6601 99 20</b>	--- With a cover of woven textile materials .....	4,7	p/st
<b>6601 99 90</b>	--- Other .....	4,7	p/st
<b>6602 00 00</b>	<b>Walking sticks, seat-sticks, whips, riding-crops and the like .....</b>	2,7	—
<b>6603</b>	<b>Parts, trimmings and accessories of articles of heading 6601 or 6602:</b>		
<b>6603 20 00</b>	– Umbrella frames, including frames mounted on shafts (sticks) .....	5,2	—
<b>6603 90</b>	– Other:		
<b>6603 90 10</b>	-- Handles and knobs .....	2,7	—
<b>6603 90 90</b>	-- Other .....	5	—



## CHAPTER 67

**PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS;  
ARTICLES OF HUMAN HAIR****Notes**

1. This chapter does not cover:

- (a) filtering or straining cloth of human hair (heading 5911);
- (b) floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) footwear (Chapter 64);
- (d) headgear or hairnets (Chapter 65);
- (e) toys, sports requisites or carnival articles (Chapter 95); or
- (f) feather dusters, powder puffs or hair sieves (Chapter 96).

2. Heading 6701 does not cover:

- (a) articles in which feathers or down constitute only filling or padding (for example, bedding of heading 9404);
- (b) articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
- (c) artificial flowers or foliage or parts thereof or made-up articles of heading 6702.

3. Heading 6702 does not cover:

- (a) articles of glass (Chapter 70); or
- (b) artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
<b>6701 00 00</b>	<b>Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes) .....</b>	2,7	—
<b>6702</b>	<b>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit:</b>		
<b>6702 10 00</b>	<b>– Of plastics .....</b>	4,7	—
<b>6702 90 00</b>	<b>– Of other materials .....</b>	4,7	—

CN code	Description	Conventional rate of duty (%)	Supplementary unit
1	2	3	4
6703 00 00	<b>Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like</b> .....	1,7	—
6704	<b>Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included:</b> – Of synthetic textile materials:		
6704 11 00	-- Complete wigs .....	2,2	—
6704 19 00	-- Other .....	2,2	—
6704 20 00	– Of human hair .....	2,2	—
6704 90 00	– Of other materials .....	2,2	—