Section XII

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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

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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; shinguards 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

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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.

Exim Code	Item Description	Policy	Policy Conditions
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	Free	
6401 10 90	Other	Free	
	Other footwear:		
6401 92	<i>Covering the ankle but not covering the knee:</i>		
6401 92 10	Of rubber	Free	
6401 92 90	Other	Free	
6401 99	Other:		
6401 99 10	Of rubber	Free	
6401 99 90	Other	Free	
6402	OTHER FOOTWEAR WITH OUTER SOLES		
	AND UPPERS OF RUBBER OR PLASTICS		
	Sports footwear:		
6402 12	Ski-boots and cross-country ski footwear and snowboard boots:		
6402 12 10	Of rubber	Free	
6402 12 90	Other	Free	
6402 19	Other:		
6402 19 10	Of rubber	Free	

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6402 19 90	Other	Free	
0402 19 90	Outer	Free	
6402 20	Footwear with upper straps or thongs assembled to		
6402 20	the sole by means of plugs:		
6402 20 10	Of rubber	Free	
	Other	Free	
6402 20 90	Outer	Free	
	Other footwear:		
6402 91	Covering the ankle:		
6402 91 10	Of rubber	Free	
6402 91 90	Other	Free	
0402 91 90	Other		
6402 99	Other:		
6402 99 10	Of rubber	Free	
6402 99 90	Other	Free	
		1	
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	Free	
	snowboard boots		
6403 19	Other:		
6403 19 10	With outer soles of leather	Free	
6403 19 20	With outer soles of rubber	Free	
6403 19 90	Other	Free	
(102.20			
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	Free	
6403 20 11 6403 20 12	For women	Free	
6403 20 13	For children	Free	
6403 20 13	For children Others	Free	
6403 20 13 6403 20 19	For children Others All leather, open toe:	Free Free	
6403 20 13 6403 20 19 6403 20 21	For children Others All leather, open toe: For men	Free Free Free	
6403 20 13 6403 20 19 6403 20 21 6403 20 22	For children Others All leather, open toe: For men For women	Free Free Free Free	
6403 20 13 6403 20 19 6403 20 21	For children Others All leather, open toe: For men	Free Free Free	

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6402 20 20	Of lasthan solas with amhnoidanad unnang	Free	
6403 20 30 6403 20 40	Of leather soles with embroidered uppers	-	
	Kolapuri chappals and similar footwear	Free	
6403 20 90	Other	Free	
6403 40 00		Free	
	cap		
	Other footwear, with outer soles of leather:		
6403 51	Covering the ankle:		
	All leather shoes:		
6403 51 11	For men	Free	
6403 51 12	For women	Free	
6403 51 13	For children	Free	
6403 51 19	Other	Free	
0100011		1100	
6403 51 90	Other	Free	
6403 59	Other:		
6403 59 10	For men	Free	
6403 59 20	For women	Free	
6403 59 30	For children	Free	
6403 59 90	Other	Free	
01000770		1100	
6403 91	Covering the ankle:		
6403 91 10	Leather boots and other footwear with rubber sole	Free	
6403 91 20	Leather footwear with plastic and synthetic sole	Free	
		Free	
6403 91 90	Other	1100	
	Other		
	Other:		
6403 91 90		Free	
6403 91 90 6403 99	Other:		
6403 91 90 6403 99 6403 99 10	<i>Other:</i> Leather sandals with rubber sole	Free	
6403 91 90 6403 99 6403 99 10 6403 99 20	<i>Other:</i> Leather sandals with rubber sole Leather sandals with plastic or synthetic sole	Free Free	
6403 91 90 6403 99 6403 99 10 6403 99 20	<i>Other:</i> Leather sandals with rubber sole Leather sandals with plastic or synthetic sole	Free Free	
6403 91 90 6403 99 6403 99 10 6403 99 20 6403 99 90	Other: Leather sandals with rubber sole Leather sandals with plastic or synthetic sole Other	Free Free	
6403 91 90 6403 99 6403 99 10 6403 99 20 6403 99 90	Other: Leather sandals with rubber sole Leather sandals with plastic or synthetic sole Other FOOTWEAR WITH OUTER SOLES OF	Free Free	
6403 91 90 6403 99 6403 99 10 6403 99 20 6403 99 90	Other: Leather sandals with rubber sole Leather sandals with plastic or synthetic sole Other FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR	Free Free	
6403 91 90 6403 99 6403 99 10 6403 99 20 6403 99 90 6404	Other: Leather sandals with rubber sole Leather sandals with plastic or synthetic sole Other FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS Footwear with outer soles of rubber or plastics:	Free Free Free	
6403 91 90 6403 99 6403 99 10 6403 99 20 6403 99 90	Other: Leather sandals with rubber sole Leather sandals with plastic or synthetic sole Other FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS Footwear with outer soles of rubber or plastics: Sports footwear; tennis shoes, basketball shoes, gym	Free Free Free	
6403 91 90 6403 99 6403 99 10 6403 99 20 6403 99 90 6404 6404 11	Other: Leather sandals with rubber sole Leather sandals with plastic or synthetic sole Other FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS Footwear with outer soles of rubber or plastics: Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:	Free Free Free	
6403 91 90 6403 99 6403 99 10 6403 99 20 6403 99 90 6404 11 6404 11 10	Other: Leather sandals with rubber sole Leather sandals with plastic or synthetic sole Other FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS Footwear with outer soles of rubber or plastics: Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like: Of rubber sole with canvas upper	Free Free Free	
6403 91 90 6403 99 6403 99 10 6403 99 20 6403 99 90 6404 6404 11	Other: Leather sandals with rubber sole Leather sandals with plastic or synthetic sole Other FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS Footwear with outer soles of rubber or plastics: Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:	Free Free Free	
6403 91 90 6403 99 6403 99 10 6403 99 20 6403 99 90 6404 11 6404 11 10	Other: Leather sandals with rubber sole Leather sandals with plastic or synthetic sole Other FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS Footwear with outer soles of rubber or plastics: Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like: Of rubber sole with canvas upper	Free Free Free	
6403 91 90 6403 99 6403 99 10 6403 99 20 6403 99 90 6404 19 6404 11 6404 11 10 6404 11 20	Other: Leather sandals with rubber sole Leather sandals with plastic or synthetic sole Other FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS Footwear with outer soles of rubber or plastics: Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like: Of rubber sole with leather cloth uppers	Free Free Free Free Free	
6403 91 90 6403 99 6403 99 10 6403 99 20 6403 99 90 6404 11 6404 11 10 6404 11 20	Other: Leather sandals with rubber sole Leather sandals with plastic or synthetic sole Other FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS Footwear with outer soles of rubber or plastics: Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like: Of rubber sole with leather cloth uppers	Free Free Free Free Free	

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6404 19 20	Of rubber sole with leather cloth uppers	Free	
6404 19 90	Other	Free	
6404 20 00	Footwear with outer soles of leather or composition	Free	
	leather		
(405			
6405	OTHER FOOTWEAR	г	
6405 10 00	With uppers of leather or composition leather	Free	
6405 20 00	With uppers of textile materials	Free	
6405 90 00	Other	Free	
6406	PARTS OF FOOTWEAR (INCLUDING		
0400	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 10	Uppers and parts thereof other than stiffeners:		
6406 10 10	Embroidered uppers of textile materials	Free	
6406 10 20	Leather uppers (prepared)	Free	
6406 10 30	Goat lining	Free	
6406 10 40	Sheep lining	Free	
6406 10 90	Other	Free	
6406 20 00	Outer soles and heels, of rubber or plastics	Erroo	
6406 20 00	Outer soles and neers, of rubber of plastics	Free	
6406 90	Other:		
6406 90 10	Of wood	Free	
6406 90 20	Leather parts of footwear, other than soles and	Free	
	prepared uppers		
6406 90 30	Leather soles	Free	
6406 90 40	Gaiters, leggings and similar articles	Free	
6406 90 40	Parts of gaiters, leggings and similar articles	Free	
6406 90 90	Other	Free	