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 and skating boots with ice or roller skates attached; shin-guards and 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 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.

NEW ZEALAND NOTE—

1. In this Chapter, the expression "sizes 0 to 9 ½ inclusive" is to be taken to apply to children's:
   (a) Open-toed footwear and footwear without uppers, the length of the insole of which, or, where no insole exists the upper length of the outer sole, does not exceed 18 cm;
   (b) Other footwear, the internal length of which does not exceed 18.4 cm.

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Chapter 64—*continued*

Footwear, gaiters and the like; parts of such articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
64.01			**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:		
			– – Gumboots:		
6401.10.02			– – – Rubber	Free	Free
			. . . . Natural rubber:		
	01B	pr	. . . . . Exceeding size 1½ but not exceeding size 4		
	09H	pr	. . . . . Other sizes		
			. . . . Other:		
	11K	pr	. . . . . Exceeding size 1½ but not exceeding size 4		
	19E	pr	. . . . . Other sizes		
			– – – Other:		
6401.10.04	00G	pr	– – – – Children's sizes 0 to 9½ inclusive	Free	Free
6401.10.06			– – – – Children's size 10 to adults' size 4	10	Free *See Below RCEP 9.3 1/2023 8.7
	01H	pr	. . . . . Not exceeding size 1½		
	09C	pr	. . . . . Other sizes		
6401.10.08	00B	pr	– – – – Other sizes	10	Free *See Below RCEP 9 1/2023 8
			– – Other footwear:		
6401.10.11			– – – Not exceeding adults' size 4	10	Free *See Below RCEP 9.3 1/2023 8.7
			. . . . Not exceeding size 1½:		
	01A	pr	. . . . . Men's and boys'		
	09G	pr	. . . . . Women's and girls'		
			. . . . Other sizes:		
	11J	pr	. . . . . Men's and boys'		
	19D	pr	. . . . . Women's and girls'		
6401.10.19			– – – Other sizes	10	Free *See Below RCEP 9.3 1/2023 8.7
	01B	pr	. . . . Men's and boys'		
	09H	pr	. . . . Women's and girls'		
			– Other footwear:		
6401.92			– – Covering the ankle but not covering the knee:		
			– – – Gumboots:		
6401.92.02			– – – – Rubber	Free	Free
			. . . . . Natural rubber:		
	01L	pr	. . . . . Children's sizes 0 to 9½ inclusive		
	11H	pr	. . . . . Exceeding children's size 9½ but not exceeding size 1½		
	21E	pr	. . . . . Exceeding size 1½ but not exceeding size 4		
	29L	pr	. . . . . Other sizes		
			. . . . . Other:		
	31B	pr	. . . . . Children's sizes 0 to 9½ inclusive		
	41K	pr	. . . . . Exceeding children's size 9½ but not exceeding size 1½		
	51G	pr	. . . . . Exceeding size 1½ but not exceeding size 4		
	59B	pr	. . . . . Other sizes		
			– – – – Other:		
6401.92.04	00E	pr	– – – – – Children's sizes 0 to 9½ inclusive	Free	Free
6401.92.06			– – – – – Children's size 10 to adults' size 4	10	Free *See Below RCEP 9 1/2023 8
	01F	pr	. . . . . Not exceeding size 1½		
	09A	pr	. . . . . Other sizes		
6401.92.09	00G	pr	– – – – – Other sizes	10	Free *See Below RCEP 9.3 1/2023 8.7

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Chapter 64—*continued*

Footwear, gaiters and the like; parts of such articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Waterproof footwear with outer soles and uppers, etc.—*continued*		
			– Other footwear—*continued*		
			– – Covering the ankle but not covering the knee—*continued*		
			– – – Other:		
6401.92.11	00A	pr	– – – – Children's sizes 0 to 9½ inclusive	Free	Free
6401.92.21			– – – – Children's size 10 to adults' size 4	10	Free *See Below RCEP 9.3 1/2023 8.7
	01E	pr	. . . . . Not exceeding size 1½		
			. . . . . Exceeding size 1½:		
	11B	pr	. . . . . Men's and boys'		
	19H	pr	. . . . . Women's and girls'		
6401.92.29			– – – – Other sizes	10	Free *See Below RCEP 9.3 1/2023 8.7
	01F	pr	. . . . . Men's and boys'		
	09A	pr	. . . . . Women's and girls'		
6401.99			– – Other:		
6401.99.01			– – – Children's sizes 0 to 9½ inclusive	Free	Free
	10E	pr	. . . . Covering the knee		
	19J	pr	. . . . Other		
6401.99.11			– – – Children's size 10 to adults' size 4	10	Free *See Below RCEP 9 1/2023 8
			. . . . Covering the knee:		
	10L	pr	. . . . . Not exceeding size 1½		
			. . . . . Exceeding size 1½:		
	13E	pr	. . . . . Men's and boys'		
	17H	pr	. . . . . Women's and girls'		
			. . . . Other:		
	21F	pr	. . . . . Not exceeding size 1½		
			. . . . . Exceeding size 1½:		
	23B	pr	. . . . . Men's and boys'		
	29A	pr	. . . . . Women's and girls'		
6401.99.19			– – – Other sizes	10	Free *See Below RCEP 10 1/2023 10
			. . . . Covering the knee:		
	10A	pr	. . . . . Men's and boys'		
	13F	pr	. . . . . Women's and girls'		
			. . . . Other:		
	17J	pr	. . . . . Men's and boys'		
	29B	pr	. . . . . Women's and girls'		
64.02			**Other footwear with outer soles and uppers of rubber or plastics:**		
			– Sports footwear:		
6402.12.00			– – Ski-boots, cross-country ski footwear and snowboard boots	Free	Free
	01G	pr	. . . Ski-boots and cross-country ski footwear		
	05K	pr	. . . Snowboard boots		
6402.19			– – Other:		
6402.19.01	00G	pr	– – – Children's sizes 0 to 9½ inclusive	Free	Free
6402.19.11			– – – Children's size 10 to adults' size 4	10	Free *See Below RCEP 9 1/2023 8
	01L	pr	. . . . Not exceeding size 1½		
			. . . . Exceeding size 1½:		
	11H	pr	. . . . . Men's and boys'		
	19C	pr	. . . . . Women's and girls'		
6402.19.19			– – – Other sizes	10	Free *See Below RCEP 9 1/2023 8
	01A	pr	. . . . Men's and boys'		
	09G	pr	. . . . Women's and girls'		

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Chapter 64—*continued*

Footwear, gaiters and the like; parts of such articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other footwear with outer soles and uppers of, etc.—*continued*		
6402.20			– Footwear with upper straps or thongs assembled to the sole by means of plugs:		
6402.20.01	00K	pr	– – Children's sizes 0 to 9½ inclusive	Free	Free
6402.20.11			– – Children's size 10 to adults' size 4	10	Free *See Below RCEP 9.3 1/2023 8.7
	01C	pr	. . . Not exceeding size 1½		
	09J	pr	. . . Other sizes		
6402.20.19	00F	pr	– – Other sizes	10	Free *See Below RCEP 9 1/2023 8
			– Other footwear:		
6402.91			– – Covering the ankle:		
6402.91.01	00K	pr	– – – Children's sizes 0 to 9½ inclusive	Free	Free
6402.91.11			– – – Children's size 10 to adults' size 4	10	Free *See Below RCEP 9 1/2023 8
			. . . . Incorporating a protective metal toe-cap:		
	10B	pr	. . . . . Not exceeding size 1½		
	13G	pr	. . . . . Other sizes		
			. . . . Other:		
	15C	pr	. . . . . Not exceeding size 1½		
			. . . . . Exceeding size 1½:		
	17K	pr	. . . . . Men's and boys'		
	29C	pr	. . . . . Women's and girls'		
6402.91.19			– – – Other sizes	10	Free *See Below RCEP 9 1/2023 8
	10C	pr	. . . . Incorporating a protective metal toe-cap		
			. . . . Other:		
	15D	pr	. . . . . Men's and boys'		
	29D	pr	. . . . . Women's and girls'		
6402.99			– – Other:		
6402.99.01	00F	pr	– – – Children's sizes 0 to 9½ inclusive	Free	Free
6402.99.11			– – – Children's size 10 to adults' size 4	10	Free *See Below
			. . . . Incorporating a protective metal toe-cap:		
	10J	pr	. . . . . Not exceeding size 1½		
	13C	pr	. . . . . Other sizes		
			. . . . Other:		
	15K	pr	. . . . . Not exceeding size 1½		
			. . . . . Exceeding size 1½:		
	17F	pr	. . . . . Men's and boys'		
	29K	pr	. . . . . Women's and girls'		
6402.99.19			– – – Other sizes	10	Free *See Below
	10K	pr	. . . . Incorporating a protective metal toe-cap		
			. . . . Other:		
	15L	pr	. . . . . Men's and boys'		
	29L	pr	. . . . . Women's and girls'		
64.03			**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather:**		
			– Sports footwear:		
6403.12.00			– – Ski-boots, cross-country ski footwear and snowboard boots	Free	Free
	01E	pr	. . . Ski-boots and cross-country ski footwear		
	05H	pr	. . . Snowboard boots		
6403.19			– – Other:		
6403.19.01	00E	pr	– – – Children's sizes 0 to 9½ inclusive	Free	Free

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Chapter 64—*continued*

Footwear, gaiters and the like; parts of such articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Footwear with outer soles of rubber, plastics, leather, etc.—*continued*		
			– Sports footwear—*continued*		
			– – Other—*continued*		
6403.19.11			– – – Children's size 10 to adults' size 4	10	Free *See Below RCEP 10 1/2023 10
			. . . . Not exceeding size 1½:		
	01J	pr	. . . . . Functional types		
	11F	pr	. . . . . Running shoes		
	19A	pr	. . . . . Other		
			. . . . Exceeding size 1½:		
	21C	pr	. . . . . Functional types		
	31L	pr	. . . . . Running shoes		
	39F	pr	. . . . . Other		
6403.19.19			– – – Other sizes	10	Free *See Below RCEP 9 1/2023 8
	01K	pr	. . . . Functional types		
	11G	pr	. . . . Running shoes		
	19B	pr	. . . . Other		
6403.20			– Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe:		
6403.20.01	00H	pr	– – Children's sizes 0 to 9½ inclusive	Free	Free
6403.20.11			– – Children's size 10 to adults' size 4	10	Free *See Below RCEP 10 1/2023 10
			. . . Not exceeding size 1½:		
	01A	pr	. . . . Men's and boys'		
	09G	pr	. . . . Women's and girls'		
			. . . Exceeding size 1½:		
	11J	pr	. . . . Men's and boys'		
	19D	pr	. . . . Women's and girls'		
6403.20.19			– – Other sizes	10	Free *See Below RCEP 10 1/2023 10
	01B	pr	. . . Men's and boys'		
	09H	pr	. . . Women's and girls'		
6403.40			– Other footwear, incorporating a protective metal toe-cap:		
6403.40.01			– – Children's size 10 to adults' size 4	10	Free *See Below RCEP 9.3 1/2023 8.7
	01C	pr	. . . Not exceeding size 1½		
	09J	pr	. . . Other		
6403.40.09	00F	pr	– – Other sizes	10	Free *See Below RCEP 10 1/2023 10
			– Other footwear with outer soles of leather:		
6403.51			– – Covering the ankle:		
6403.51.01	00C	pr	– – – Children's sizes 0 to 9½ inclusive	Free	Free
6403.51.11			– – – Children's size 10 to adults' size 4	10	Free *See Below RCEP 10 1/2023 10
			. . . . Not exceeding size 1½:		
	01G	pr	. . . . . Men's and boys'		
	09B	pr	. . . . . Women's and girls'		
			. . . . Exceeding size 1½:		
			. . . . . Men's and boys':		
	11D	pr	. . . . . Containing woolskin		
	19K	pr	. . . . . Other		
			. . . . . Women's and girls':		
	21A	pr	. . . . . Containing woolskin		
	29G	pr	. . . . . Other		

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Chapter 64—*continued*

Footwear, gaiters and the like; parts of such articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Footwear with outer soles of rubber, plastics, leather, etc.—*continued*		
			– Other footwear with outer soles of leather—*continued*		
			– – Covering the ankle—*continued*		
6403.51.19			– – – Other sizes	10	Free *See Below RCEP 10 1/2023 10
			. . . . Men's and boys':		
	01H	pr	. . . . . Containing woolskin		
	09C	pr	. . . . . Other		
			. . . . Women's and girls':		
	11E	pr	. . . . . Containing woolskin		
	19L	pr	. . . . . Other		
6403.59			– – Other:		
6403.59.01	00K	pr	– – – Children's sizes 0 to 9½ inclusive	Free	Free
6403.59.11			– – – Children's size 10 to adults' size 4	10	Free *See Below RCEP 9 1/2023 8
			. . . . Not exceeding size 1½:		
	01C	pr	. . . . . Thong type		
			. . . . . Other:		
	11L	pr	. . . . . Men's and boys'		
	19F	pr	. . . . . Women's and girls'		
			. . . . Exceeding size 1½:		
	21H	pr	. . . . . Thong type		
			. . . . . Other:		
			. . . . . Men's and boys':		
	31E	pr	. . . . . Containing woolskin		
	39L	pr	. . . . . Other		
			. . . . . Women's and girls':		
	41B	pr	. . . . . Containing woolskin		
	49H	pr	. . . . . Other		
6403.59.19			– – – Other sizes	10	Free *See Below RCEP 10 1/2023 10
	01D	pr	. . . . Thong type		
			. . . . Other:		
			. . . . . Men's and boys':		
	11A	pr	. . . . . Containing woolskin		
	19G	pr	. . . . . Other		
			. . . . . Women's and girls':		
	21J	pr	. . . . . Containing woolskin		
	29D	pr	. . . . . Other		
			– Other footwear:		
6403.91			– – Covering the ankle:		
6403.91.01			– – – Children's sizes 0 to 9½ inclusive	Free	Free
	10E	pr	. . . . Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap		
	19J	pr	. . . . Other		
6403.91.11			– – – Children's size 10 to adults' size 4	10	Free *See Below RCEP 10 1/2023 10
			. . . . Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap:		
			. . . . . Not exceeding size 1½:		
	13E	pr	. . . . . Men's and boys'		
	15A	pr	. . . . . Women's and girls'		
			. . . . . Exceeding size 1½:		
	18F	pr	. . . . . Men's and boys'		
	27E	pr	. . . . . Women's and girls'		
			. . . . Other:		
			. . . . . Not exceeding size 1½:		
	31C	pr	. . . . . Men's and boys'		
	35F	pr	. . . . . Women's and girls'		
			. . . . . Exceeding size 1½:		
			. . . . . Men's and boys':		
	37B	pr	. . . . . Containing woolskin		
	39J	pr	. . . . . Other		
			. . . . . Women's and girls':		
	41L	pr	. . . . . Containing woolskin		
	49F	pr	. . . . . Other		

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Chapter 64—*continued*

Footwear, gaiters and the like; parts of such articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Footwear with outer soles of rubber, plastics, leather, etc.—*continued*		
			– Other footwear—*continued*		
			– – Covering the ankle—*continued*		
6403.91.19			– – – Other sizes	10	Free *See Below RCEP 10 1/2023 10
			. . . . Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap:		
	15B	pr	. . . . . Men's and boys'		
	29B	pr	. . . . . Women's and girls'		
			. . . . Other:		
			. . . . . Men's and boys':		
	31D	pr	. . . . . Containing woolskin		
	33L	pr	. . . . . Other		
			. . . . . Women's and girls':		
	37C	pr	. . . . . Containing woolskin		
	39K	pr	. . . . . Other		
6403.99			– – Other:		
6403.99.01			– – – Children's sizes 0 to 9½ inclusive	Free	Free
	10A	pr	. . . . Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap		
	19E	pr	. . . . Other		
6403.99.11			– – – Children's size 10 to adults' size 4	10	Free *See Below
			. . . . Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap:		
			. . . . . Not exceeding size 1½:		
	10G	pr	. . . . . Thong type		
			. . . . . Other:		
	13A	pr	. . . . . Men's and boys'		
	15H	pr	. . . . . Women's and girls'		
			. . . . . Exceeding size 1½:		
	17D	pr	. . . . . Thong type		
			. . . . . Other:		
	23J	pr	. . . . . Men's and boys'		
	29H	pr	. . . . . Women's and girls'		
			. . . . Other:		
			. . . . . Not exceeding size 1½:		
	33F	pr	. . . . . Thong type		
			. . . . . Other:		
	35B	pr	. . . . . Men's and boys'		
	37J	pr	. . . . . Women's and girls'		
			. . . . . Exceeding size 1½:		
	43C	pr	. . . . . Thong type		
			. . . . . Other:		
			. . . . . Men's and boys':		
	45K	pr	. . . . . Containing woolskin		
	47F	pr	. . . . . Other		
			. . . . . Women's and girls':		
	51D	pr	. . . . . Containing woolskin		
	59K	pr	. . . . . Other		
6403.99.19			– – – Other sizes	10	Free *See Below RCEP 9.3 1/2023 8.7
			. . . . Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap:		
	10H	pr	. . . . . Thong type		
			. . . . . Other:		
	15J	pr	. . . . . Men's and boys'		
	27B	pr	. . . . . Women's and girls'		
			. . . . Other:		
	31L	pr	. . . . . Thong type		
			. . . . . Other:		
			. . . . . Men's and boys':		
	33G	pr	. . . . . Containing woolskin		
	37K	pr	. . . . . Other		
			. . . . . Women's and girls':		
	39F	pr	. . . . . Containing woolskin		
	49C	pr	. . . . . Other		

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Chapter 64—*continued*

Footwear, gaiters and the like; parts of such articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
64.04			**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:		
6404.11.01			– – – Children's sizes 0 to 9½ inclusive	Free	Free
	01E	pr	. . . . Having canvas uppers and rubber soles		
	09L	pr	. . . . Other		
			– – – Other sizes:		
			– – – – Having canvas uppers and rubber soles:		
6404.11.12			– – – – – Children's size 10 to adults' size 4	10	Free *See Below RCEP 10 1/2023 10
	01G	pr	. . . . . Not exceeding size 1½		
			. . . . . Exceeding size 1½:		
	11D	pr	. . . . . Functional types		
	21A	pr	. . . . . Running shoes		
	29G	pr	. . . . . Other		
6404.11.15			– – – – – Other sizes	10	Free *See Below RCEP 10 1/2023 10
	01F	pr	. . . . . Functional types		
	11C	pr	. . . . . Running shoes		
	19J	pr	. . . . . Other		
			– – – – Other:		
6404.11.21			– – – – – Children's size 10 to adults' size 4	10	Free *See Below
			. . . . . Not exceeding size 1½:		
	01F	pr	. . . . . Functional types		
	11C	pr	. . . . . Running shoes		
	19J	pr	. . . . . Other		
			. . . . . Exceeding size 1½:		
	21L	pr	. . . . . Functional types		
	31H	pr	. . . . . Running shoes		
	39C	pr	. . . . . Other		
6404.11.29			– – – – – Other sizes	10	Free *See Below RCEP 9.3 1/2023 8.7
	01G	pr	. . . . . Functional types		
	11D	pr	. . . . . Running shoes		
	19K	pr	. . . . . Other		
6404.19			– – Other:		
6404.19.01			– – – Children's sizes 0 to 9½ inclusive	Free	Free
	01A	pr	. . . . Having canvas uppers and rubber soles		
	09G	pr	. . . . Other		
			– – – Other sizes:		
			– – – – Having canvas uppers and rubber soles:		
6404.19.12			– – – – – Children's size 10 to adults' size 4	10	Free *See Below RCEP 9 1/2023 8
	01C	pr	. . . . . Not exceeding size 1½		
			. . . . . Exceeding size 1½:		
	11L	pr	. . . . . Men's and boys'		
	19F	pr	. . . . . Women's and girls'		
6404.19.15			– – – – – Other sizes	10	Free *See Below RCEP 9.3 1/2023 8.7
	01B	pr	. . . . . Men's and boys'		
	09H	pr	. . . . . Women's and girls'		

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Chapter 64—*continued*

Footwear, gaiters and the like; parts of such articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Footwear with outer soles of rubber, plastics, leather, etc.—*continued*		
			– Footwear with outer soles of rubber or plastics—*continued*		
			– – Other—*continued*		
			– – – Other sizes—*continued*		
			– – – – Other:		
6404.19.21			– – – – – Children's size 10 to adults' size 4	10	Free *See Below RCEP 9 1/2023 8
			. . . . . Not exceeding size 1½:		
	01B	pr	. . . . . Thong type		
			. . . . . Other:		
	11K	pr	. . . . . Men's and boys'		
	19E	pr	. . . . . Women's and girls'		
			. . . . . Exceeding size 1½:		
	21G	pr	. . . . . Thong type		
			. . . . . Other:		
			. . . . . Men's and boys':		
	31D	pr	. . . . . Containing woolskin		
	39K	pr	. . . . . Other		
			. . . . . Women's and girls':		
	41A	pr	. . . . . Containing woolskin		
	49G	pr	. . . . . Other		
6404.19.29			– – – – – Other sizes	10	Free *See Below RCEP 9 1/2023 8
	01C	pr	. . . . . Thong type		
			. . . . . Other:		
			. . . . . Men's and boys':		
	11L	pr	. . . . . Containing woolskin		
	19F	pr	. . . . . Other		
			. . . . . Women's and girls':		
	21H	pr	. . . . . Containing woolskin		
	29C	pr	. . . . . Other		
6404.20			– Footwear with outer soles of leather or composition leather:		
6404.20.01	00F	pr	– – Children's sizes 0 to 9½ inclusive	Free	Free
6404.20.11			– – Children's size 10 to adults' size 4	10	Free *See Below RCEP 9.3 1/2023 8.7
			. . . Not exceeding size 1½:		
	01K	pr	. . . . Sports shoes		
	11G	pr	. . . . Thong type		
			. . . . Other:		
	21D	pr	. . . . . Men's and boys'		
	29K	pr	. . . . . Women's and girls'		
			. . . Exceeding size 1½:		
	31A	pr	. . . . Sports shoes		
	41J	pr	. . . . Thong type		
			. . . . Other:		
			. . . . . Men's and boys':		
	51F	pr	. . . . . Containing woolskin		
	59A	pr	. . . . . Other		
			. . . . . Women's and girls':		
	61C	pr	. . . . . Containing woolskin		
	69J	pr	. . . . . Other		
6404.20.19			– – Other sizes	10	Free *See Below RCEP 10 1/2023 10
	01L	pr	. . . Sports shoes		
	11H	pr	. . . Thong type		
			. . . Other:		
			. . . . Men's and boys':		
	21E	pr	. . . . . Containing woolskin		
	29L	pr	. . . . . Other		
			. . . . Women's and girls':		
	31B	pr	. . . . . Containing woolskin		
	39H	pr	. . . . . Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 64—*continued*

Footwear, gaiters and the like; parts of such articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
64.05			**Other footwear:**		
6405.10			– With uppers of leather or composition leather:		
6405.10.01	00L	pr	– – Ski-boots	Free	Free
			– – Other:		
6405.10.11	00F	pr	– – – Children's sizes 0 to 9½ inclusive	Free	Free
6405.10.21			– – – Children's size 10 to adults' size 4	10	Free *See Below RCEP 10 1/2023 10
			. . . . Not exceeding size 1½:		
	01K	pr	. . . . . Thong type		
	09E	pr	. . . . . Other		
			. . . . Exceeding size 1½:		
	11G	pr	. . . . . Thong type		
	21D	pr	. . . . . Industrial safety-toe type		
			. . . . . Other:		
	31A	pr	. . . . . Men's and boys'		
	39G	pr	. . . . . Women's and girls'		
6405.10.29			– – – Other sizes	10	Free *See Below RCEP 9 1/2023 8
	01L	pr	. . . . Thong type		
	11H	pr	. . . . Industrial safety-toe type		
			. . . . Other:		
	21E	pr	. . . . . Men's and boys'		
	29L	pr	. . . . . Women's and girls'		
6405.20			– With uppers of textile materials:		
6405.20.01	00D	pr	– – Children's sizes 0 to 9½ inclusive	Free	Free
6405.20.11			– – Children's size 10 to adults' size 4	10	Free *See Below RCEP 9.3 1/2023 8.7
	01H	pr	. . . Not exceeding size 1½		
			. . . Exceeding size 1½:		
	11E	pr	. . . . Thong type		
			. . . . Other:		
	21B	pr	. . . . . Men's and boys'		
	29H	pr	. . . . . Women's and girls'		
6405.20.19			– – Other sizes	10	Free *See Below RCEP 9.3 1/2023 8.7
	01J	pr	. . . Thong type		
			. . . Other:		
	11F	pr	. . . . Men's and boys'		
	19A	pr	. . . . Women's and girls'		
6405.90			– Other:		
6405.90.01	00K	pr	– – Ski-boots	Free	Free
			– – Other:		
6405.90.11	00E	pr	– – – Children's sizes 0 to 9½ inclusive	Free	Free
6405.90.21			– – – Children's size 10 to adults' size 4	10	Free *See Below RCEP 9.3 1/2023 8.7
			. . . . Not exceeding size 1½:		
	01J	pr	. . . . . Thong type		
	09D	pr	. . . . . Other		
			. . . . Exceeding size 1½:		
	11F	pr	. . . . . Thong type		
	21C	pr	. . . . . Industrial safety-toe type		
			. . . . . Other:		
	31L	pr	. . . . . Men's and boys'		
	39F	pr	. . . . . Women's and girls'		

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Chapter 64—*continued*

Footwear, gaiters and the like; parts of such articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other footwear—*continued* – Other—*continued* – – Other—*continued*		
6405.90.29			– – – Other sizes	10	Free *See Below RCEP 9 1/2023 8
	01K	pr	. . . . Thong type		
	11G	pr	. . . . Industrial safety-toe type		
			. . . . Other:		
	21D	pr	. . . . . Men's and boys'		
	29K	pr	. . . . . Women's and girls'		
64.06			**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:**		
6406.10.00			– Uppers and parts thereof, other than stiffeners	5	Free *See Below CA Free RCEP 5 1/2023 5
			. . Sewn uppers:		
			. . . Leather:		
	01L	pr	. . . . Bovine cattle leather, sheep and lamb skin leather		
	09F	pr	. . . . Goat and kid skin leather		
	11H	pr	. . . . Other		
	19C	pr	. . . Other		
			. . Vamps:		
			. . . Leather:		
	21E	pr	. . . . Bovine cattle leather, sheep and lamb skin leather		
	29L	pr	. . . . Goat and kid skin leather		
	31B	pr	. . . . Other		
	39H	pr	. . . Other		
			. . Other:		
	41K	pr	. . . Woven and plaited		
	49E	pr	. . . Knitted and crocheted		
	59B	pr	. . . Other		
6406.20.00			– Outer soles and heels, of rubber or plastics	5	Free *See Below CA Free RCEP 4.7 1/2023 4.3
			. . Outer soles:		
	01D	pr	. . . Rubber		
	09K	pr	. . . Plastics		
			. . Heels and heel units:		
	11A	pr	. . . Wedges		
	19G	pr	. . . Other		
6406.90			– Other:		
			– – Parts of footwear:		
6406.90.10	00G	pr	– – – Iron or steel toe-caps and stainless steel in-soles	Free	Free
6406.90.20			– – – Other	5	Free *See Below CA Free RCEP 5 1/2023 5
			. . . . Of wood:		
			. . . . . Heels and heel units:		
	10K	pr	. . . . . Wedges		
	15L	pr	. . . . . Other		
	19C	pr	. . . . . Outer soles		
	25H	pr	. . . . . Other		
			. . . . Of other materials:		
	29L	pr	. . . . . Unitsoles		
	35E	pr	. . . . . Outer soles		
	39H	pr	. . . . . In-soles, cut to shape		
			. . . . . Heels and heel units:		
	45B	pr	. . . . . Wedges		
	49E	pr	. . . . . Other		
	55K	pr	. . . . . Toe puffs, cut to shape		
	59B	pr	. . . . . Thermoplastics, leatherboard, moulded fibre counters (stiffeners), cut to shape		
	65G	pr	. . . . . Cut and high-frequency welded shoe in-socks, tongues and tabs		
	69K	pr	. . . . . Other		

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 64—*continued*

Footwear, gaiters and the like; parts of such articles—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Parts of footwear (including uppers whether or not, etc.—*continued* – Other—*continued*		
6406.90.90			– – Other	5	Free *See Below CA Free RCEP 5 1/2023 5
	10H	pr	. . . Gaiters, spats and puttees		
	15J	. .	. . . Parts		
	19A	pr	. . . Legwarmers		
	25F	pr	. . . Leggings		
	29J	pr	. . . Other		

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*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 65

Headgear and parts thereof

NOTES—

1. This Chapter does not cover:
   (a) Worn headgear of heading 63.09;
   (b) Asbestos headgear (heading 68.12); or
   (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

* * *

Chapter 65—*continued*

Headgear and parts thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
65.01					
6501.00.00	00D	. .	**Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt**	Free	Free
65.02					
6502.00.00	00B	. .	**Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed**	Free	Free
65.04					
6504.00.00			**Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed**	10	Free *See Below CA 4 CPT 2.8 1/2023 1.4 1/2024 Free RCEP 9.3 1/2023 8.7
	01G	No.	. Babies' bonnets and helmets		
	02E	No.	. Berets		
	19K	No.	. Other		
65.05					
6505.00			**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; hair-nets of any material, whether or not lined or trimmed:**		
6505.00.10	00B	Hd	– Hair-nets	5	Free *See Below CA Free RCEP 4.7 1/2023 4.3
6505.00.90			– Other	10	Free *See Below CA 4 RCEP 9 1/2023 8
	10C	No.	. . Babies' bonnets and helmets		
			. . Berets:		
	15D	No.	. . . Knitted or crocheted		
	19G	No.	. . . Other		
			. . Other:		
	25A	No.	. . . Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed		
	29D	No.	. . . Knitted or crocheted		
			. . . Stitched hats and caps:		
	35J	No.	. . . . Baseball caps		
	39A	No.	. . . . Bowlers' hats		
	45F	No.	. . . . Other		
	49J	No.	. . . Other		
65.06			**Other headgear, whether or not lined or trimmed:**		
6506.10			– Safety headgear:		
6506.10.01	00E	No.	– – Firemen's helmets	Free	Free
6506.10.09			– – Other	10	Free *See Below CA 4 CPT 2.8 1/2023 1.4 1/2024 Free RCEP 10 1/2023 10
			. . . Crash helmets:		
	02B	No.	. . . . Bicycle		
	11A	No.	. . . . Motorcycle		
	19G	No.	. . . . Other		
	29D	No.	. . . Other		
			– Other:		
6506.91.00	00B	No.	– – Of rubber or of plastics	10	Free *See Below CA 4 RCEP 9.3 1/2023 8.7

*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

Chapter 65—*continued*

Headgear and parts thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
			Other headgear, whether or not lined or trimmed—*continued* – Other—*continued*		
6506.99.00			– – Of other materials	10	Free *See Below CA 4 RCEP 9.3 1/2023 8.7
	10F	No.	. . . Of furskin		
	19K	No.	. . . Other		
65.07					
6507.00.00			**Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear**	Free	Free
	01A	. .	. Head-bands, peaks, chinstraps		
	09G	. .	. Other		

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*Unless otherwise indicated, AAN, AU, CN, CPT, HK, KR, LLDC, MY, Pac, PPP, RCEP, SG, TH, TPA, TW, and UK rates in the Preferential Tariff are Free.

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 90.17);
   (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
   (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
2. Heading 66.03 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 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

* * *

Chapter 66—*continued*

Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
66.01			**Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas):**		
6601.10.00	00D	No.	– Garden or similar umbrellas	5	Free *See Below CA Free RCEP 4.5 1/2023 4
			– Other:		
6601.91.00	00H	No.	– – Having a telescopic shaft	5	Free *See Below CA Free RCEP 4.5 1/2023 4
6601.99.00	00D	No.	– – Other	5	Free *See Below CA Free RCEP 4.5 1/2023 4
66.02					
6602.00			**Walking-sticks, seat-sticks, whips, riding-crops and the like:**		
			– Walking-sticks, seat-sticks and the like:		
6602.00.01	00E	. .	– – Shepherds' crooks	Free	Free
6602.00.09	00F	. .	– – Other	Free	Free
6602.00.19	00A	. .	– Whips, riding-crops and the like	5	Free *See Below CA Free RCEP 5 1/2023 5
66.03			**Parts, trimmings and accessories of articles of heading 66.01 or 66.02:**		
6603.20.00	00D	. .	– Umbrella frames, including frames mounted on shafts (sticks)	Free	Free
6603.90.00			– Other	Free	Free
	10G	. .	. . Handles and knobs		
	19L	. .	. . Other		

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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 59.11);
   (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
   (c) Footwear (Chapter 64);
   (d) Headgear or hair-nets (Chapter 65);
   (e) Toys, sports requisites or carnival articles (Chapter 95); or
   (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading 67.01 does not cover:
   (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
   (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 67.02.
3. Heading 67.02 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.

* * *

Chapter 67—*continued*

Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair—*continued*

Number	Statistical Key		Goods	Rates of Duty	
	Code	Unit		Normal Tariff	*Preferential Tariff
67.01					
6701.00.00	00G	. .	**Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes)**	5	Free *See Below CA 1.5 RCEP 4.5 1/2023 4
67.02			**Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit:**		
6702.10.00	00J	. .	– Of plastics	Free	Free
6702.90.00	00H	. .	– Of other materials	Free	Free
67.03					
6703.00.00	00C	. .	**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**	Free	Free
67.04			**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:**		
			– Of synthetic textile materials:		
6704.11.00	00K	. .	– – Complete wigs	5	Free *See Below CA 1.5 CPT 1.4 1/2023 0.7 1/2024 Free RCEP 4.7 1/2023 4.3
6704.19.00	00F	. .	– – Other	5	Free *See Below CA 1.5 RCEP 4.5 1/2023 4
6704.20.00	00J	. .	– Of human hair	5	Free *See Below CA 1.5 RCEP 4.5 1/2023 4
6704.90.00	00D	. .	– Of other materials	5	Free *See Below CA 1.5 RCEP 4.5 1/2023 4

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