

✚ **Brief description of goods**

Shoes whose uppers are made of leather and outer soles are made of rubber. The uppers are tightened with straps. The opening for foot insertion has a protective pad for the Achilles' tendon and the outer sole has seven protrusions as spikes.

These shoes are worn for playing golf.

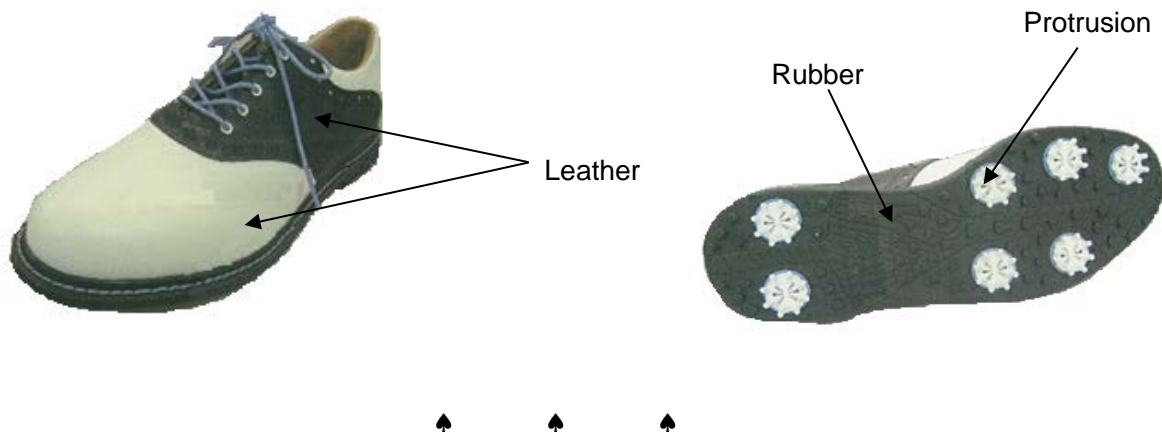
✚ **Classification**

6403.19-010

✚ **Reason for classification**

These shoes are classified as stated above, since it is considered that they correspond to Subheading Note 1 (a) (\*) to Chapter 64.

(\*) 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.



**Note:**

The nature of the goods to be the basis for customs duty assessment depends on the conditions at the time of the import declaration of the goods with some specific exceptions (Article 4 of the Customs Law).

This classification example describes general replies based on the certain condition and do not necessarily represent all cases. Therefore, the classification decision on your actual importation may be different from that described here according to its condition.

If you wish to have a reply about the tariff classification and duty rate of specific goods that will be respected at the examination of import declaration, please ask Customs for Advance Ruling in writing.