

✚ Brief description of goods

Shoes whose uppers and outer soles are made of leather and do not cover the ankle. Glass beads are sewn on the surface of the leather that is used as the base material for the uppers (and can be seen with the naked eye). They are used indoors since its durability is low and it is not suitable for use outdoors.

✚ Classification

6403.59-012 or -019

✚ Reason for classification

Since the glass beads are decorative items that are sewn on the leather used as the base material, it is considered that they are the accessories of the leather at the upper and the beads are not taken into account when determining the material of the upper according to the provisions of Note 4 (a) to Chapter 64. Therefore, these shoes are classified as stated above as footwear whose uppers are made of leather.

**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.