

✚ Brief description of goods

Completed men's and women's low shoe whose upper and outer sole are made of leather and the size of the inner sole is over 19 cm. Only one of a pair is presented.

✚ Classification

6403.59-004, -045, -104 or -105

✚ Reason for classification

Shoes are classified as footwear in Chapter 64 even only one of a pair is presented. Therefore, the unpaired shoe is classified as stated above according to its component materials and shape.

**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.