

**✚ Brief description of goods**

Shoes (foot length 105 mm, foot circumference size 110 mm) whose uppers are made of leather and outer soles are made of rubber. Although they are manufactured as miniature shoes for decoration, they can also be worn and used by an infant.

**✚ Classification**

6403.99-014 or -039

**✚ Reason for classification**

The shoes fit infants and can be worn as footwear. General Explanatory Note to Chapter 64 prescribes that “this Chapter covers, ..., various types of footwear (including overshoes) irrespective of their shape and size, the particular use for which they are designed, their method of manufacture or the materials of which they are made.” Therefore, these shoes are classified as stated above according to the component materials of the upper and outer sole.

**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.