

✚ **Brief description of goods**

Shoes, whose uppers are made of textile and outer soles are made of rubber, with a lace decoration with a fur pompon.

✚ **Classification**

6404.19-190

✚ **Reason for classification**

Since the lace ornamentation attached to the upper is made of fur, these shoes correspond to those with uppers containing furskin. However, when determining the heading in which they belong, the lace ornamentation is not taken into account for the calculation of 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 with outer soles of rubber and uppers of textile materials with furskin.



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.