

✚ **Brief description of goods**

Leather uppers attached to leather inner soles and the outer soles are not attached. The outer soles are attached to complete the men's shoe after they are imported.

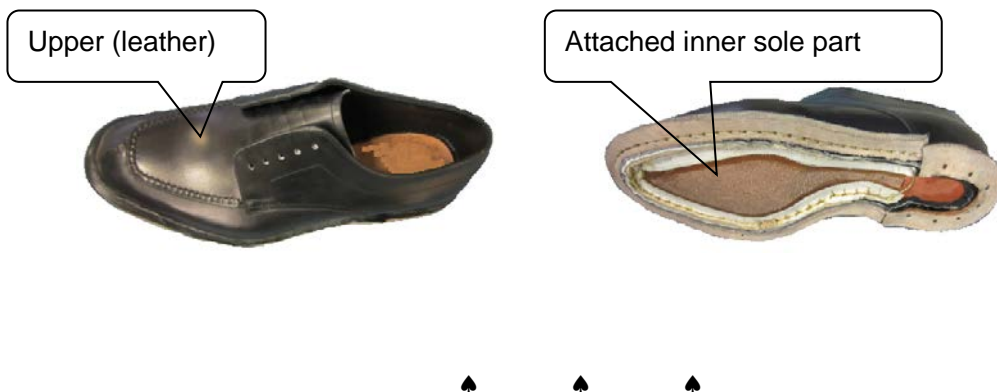
✚ **Classification**

6406.10-110

✚ **Reason for classification**

Since the inner soles are attached to the uppers but the outer soles are not attached, it is considered that they do not have the essential character of footwear. Therefore, they are classified in heading 64.06 as a part of footwear.

The Explanatory Note (I) (A) (7) to heading 64.06 prescribes that “uppers, whether or not affixed to an inner sole.” Therefore, they are classified in subheading 6406.10 as uppers of footwear.



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.