

## **SECTION XII**

### **FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**

## **CHAPTER 64**

### **FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES**

#### **Notes.**

1. This Chapter does not cover:
  - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
  - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
  - (c) Worn footwear of heading 63.09;
  - (d) Articles of asbestos (heading 68.12);
  - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
  - (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
3. For the purposes of this Chapter:
  - (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the

naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and

- (b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.

4. Subject to Note 3 to this Chapter:

- (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
- (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

**Subheading Note.**

- 1. For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:
  - (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
  - (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
<b>64.01</b>		<b>Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.</b>			
6401.10	00	- Footwear incorporating a protective metal toe-cap	25%	kg& 2u	851.11
		- Other footwear:			
6401.92	00	- - Covering the ankle but not covering the knee:			
6401.92	10	- - - Boots (Wellingtons)	25%	kg& 2u	851.312
6401.92	90	- - - Other	25%	kg& 2u	851.313
6401.99	00	- - Other	25%	kg& 2u	851.319
<b>64.02</b>		<b>Other footwear with outer soles and uppers of rubber or plastics.</b>			
		- Sports footwear:			
6402.12	00	- - Ski-boots, cross country ski footwear and snowboards boots	Free	kg& 2u	851.21
6402.19	00	- - Other	Free	kg& 2u	851.23
6402.20	00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	25%	kg& 2u	851.321
		- Other footwear:			
6402.91	00	- - Covering the ankle	25%	kg& 2u	851.322
		- - Other:			
6402.99	10	- - - Sandals and slippers	25%	kg& 2u	851.323
6402.99	90	- - - Other	25%	kg& 2u	851.329
<b>64.03</b>		<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</b>			
		- Sports footwear:			
6403.12	00	- - Ski-boots, cross-country ski footwear and snowboard boots	Free	kg& 2u	851.22
6403.19	00	- - Other	Free	kg& 2u	851.24
6403.20	00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	20%	kg& 2u	851.41
6403.40	00	- Other footwear, incorporating a protective metal toe-cap	25%	kg& 2u	851.15
		- Other footwear with outer soles of leather:			
6403.51	00	- - Covering the ankle	25%	kg& 2u	851.481
6403.59	00	- - Other	25%	kg& 2u	851.482
		- Other footwear:			

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
6403.91	00	- - Covering the ankle	25%	kg& 2u	851.483
6403.99	00	- - Other:			
6403.99	10	- - - With outer soles of rubber or plastics and upper straps and thongs of leather	25%	kg& 2u	851.484
6403.99	90	- - - Other	25%	kg& 2u	851.489
<b>64.04</b>		<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.</b>			
		- Footwear with outer soles of rubber or plastics:			
6404.11	00	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:			
6404.11	10	- - - Sports footwear	Free	kg& 2u	851.251
6404.11	20	- - - Tennis shoes, basketball shoes, gym shoes, training shoes and the like	25%	kg& 2u	851.259
		- - Other:			
6404.19	10	- - - With outer soles of rubber or plastics and upper straps and thongs of textile materials	25%	kg& 2u	851.511
6404.19	90	- - - Other	25%	kg& 2u	851.519
6404.20	00	- Footwear with outer soles of leather or composition leather	25%	kg& 2u	851.52
<b>64.05</b>		<b>Other footwear.</b>			
6405.10	00	- With uppers of leather or composition leather	25%	kg& 2u	851.49
6405.20	00	- With uppers of textile materials	25%	kg& 2u	851.59
6405.90	00	- Other	25%	kg& 2u	851.7
<b>64.06</b>		<b>Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.</b>			
6406.10	00	- Uppers and parts thereof, other than stiffeners	5%	kg	851.91
6406.20	00	- Outer soles and heels, of rubber or plastics	5%	kg	851.92
6406.90	00	- Other:			
6406.90	10	- - - Gaiters, leggings and similar articles, and parts thereof	25%	kg	851.95
6406.90	90	- - - Other	5%	kg	851.99

## CHAPTER 65

### HEADGEAR AND PARTS THEREOF

#### Notes.

1. This Chapter does not cover:
  - (a) Worn headgear of heading 63.09;
  - (b) Asbestos headgear (heading 68.12); or
  - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.
  
2. Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
6501.00	00	<b>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.</b>	5%	kg& u	657.61
6502.00	00	<b>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.</b>	15%	kg& u	657.62
[65.03]		<b>Deleted</b>			
6504.00	00	<b>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.</b>	25%	kg& u	848.42
6505.00		<b>Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.</b>			
6505.00	10	- - - Hair-nets of human hair	25%	kg& u	848.431
6505.00	20	- - - Hair-nets of other materials	25%	kg& u	848.432
6505.00	90	- - - Other	25%	kg& u	848.439
<b>65.06</b>		<b>Other headgear, whether or not lined or trimmed.</b>			
6506.10	00	- Safety headgear	Free	kg& u	848.44
		- Other:			
6506.91	00	- - Of rubber or of plastics	25%	kg&u	848.45
6506.99	00	- - Of other materials	25%	kg&u	848.49

<b>HS</b>	<b>CET</b>	<b>DESCRIPTION OF GOODS</b>	<b>DUTY RATE</b>	<b>UNIT</b>	<b>SITC REV 4</b>
<b>6507.00</b>	<b>00</b>	<b>Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.</b>	5%	kg&u	848.48

## CHAPTER 66

### UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

#### Notes.

1. This Chapter does not cover:
  - (a) Measure walking-sticks or the like (Heading 90.17);
  - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
  - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
<b>66.01</b>		<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).</b>			
6601.10	00	- Garden or similar umbrellas	25%	kg& u	899.411
		- Other:			
6601.91	00	- - Having a telescopic shaft	25%	kg& u	899.412
6601.99	00	- - Other	25%	kg& u	899.419
<b>6602.00</b>	<b>00</b>	<b>Walking-sticks, seat-sticks, whips, riding-crops and the like.</b>	25%	kg& u	899.42
<b>66.03</b>		<b>Parts, trimmings and accessories of articles of heading 66.01 or 66.02.</b>			
6603.20	00	- Umbrella frames, including frames mounted on shafts (sticks)	5%	kg	899.492
6603.90	00	- Other	5%	kg	899.499



## CHAPTER 67

### PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

#### Notes.

1. This Chapter does not cover:
  - (a) Straining cloth of human hair (heading 59.11);
  - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
  - (c) Footwear (Chapter 64);
  - (d) Headgear or hair-nets (Chapter 65);
  - (e) Toys, sports requisites or carnival articles (Chapter 95); or
  - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading 67.01 does not cover:
  - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
  - (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
  - (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.
3. Heading 67.02 does not cover:
  - (a) Articles of glass (Chapter 70); or
  - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC REV 4
<b>6701.00</b>		<b>Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).</b>			
6701.00	10	--- Fans	25%	kg	899.921
6701.00	20	--- Other articles	25%	kg	899.922
6701.00	90	--- Other	5%	kg	899.929
<b>67.02</b>		<b>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.</b>			
6702.10	00	- Of plastics:			
6702.10	10	--- Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	25%	kg	899.211
6702.10	90	--- Other	15%	kg	899.219
6702.90	00	- Of other materials:			
6702.90	10	--- Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	25%	kg	899.291
6702.90	90	--- Other	15%	kg	899.299
<b>6703.00</b>	<b>00</b>	<b>Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.</b>	5%	kg	899.94
<b>67.04</b>		<b>Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.</b>			
		- Of synthetic textile materials:			
6704.11	00	-- Complete wigs	25%	kg	899.951
6704.19	00	-- Other	25%	kg	899.952
6704.20	00	- Of human hair	25%	kg	899.953
6704.90	00	- Of other materials	25%	kg	899.959