



SOLE MATERIALS

November 2020

The following outlines the principles that govern whether adding textile or leather (whether flocking or sheets) to a complete rubber/plastic outsole affects classification and lowers the duty rate. The following does not apply to textile materials that are considered durable under Additional US Note 5, Chapter 64.

I. TEXTILE

A. Heading 6402 – Rubber/Plastic uppers

1. Does not apply to over-the-ankle footwear
2. Price cannot exceed \$6.50
3. Does not apply to protective footwear
4. Applies to some subheadings only

B. Subheadings 6404.11 and 6404.19 – Textile uppers

1. Price must be less than \$12
2. Does not apply to protective footwear
3. Pay attention to whether upper material is vegetable fiber or other
4. Applies to some subheadings only

II. LEATHER

A. Heading 6405 - Rubber/Plastic uppers – no restrictions – rate will be 12.5%

B. Subheading 6404.20 - Textile uppers – Adding either leather or composition leather sheet leads to classification in subheading 6404.20. The effect of adding leather flocking is not settled. We find no rulings on textile upper footwear with leather flocking on a R/P sole. Our view is that leather flocking is not leather for purposes of Chapter 64. Chapter Note 3(b) defines leather as materials classified in headings 4107, 4112-4114. We would classify leather flocking in 4115.20 - no ruling support. Composition leather is classified in 4115.10.

Many rulings hold that R/P upper footwear with leather flocked soles is classified in heading 6405. These rulings are not dispositive as to textile upper footwear because heading 6404 includes footwear with leather or composition leather soles, whereas heading 6402 is limited to footwear with R/P soles.