

## Extracts from T.D. 83-116 Tariff Classification of Footwear (May 23, 1983) 2023

## **Summary of Customs Position**

- 1. Footwear of unit-molded construction does not, per se, contain foxing or a foxing-like band for tariff purposes.
- 2. Footwear of slip-lasted (California) construction does not possess foxing or a foxing- like band for tariff purposes.
- 3. Moon boots of the type described in T.D. 81-79 and those with a lip or ridge molded in the shell bottom do not have foxing or a foxing-like band for tariff purposes.

## Customs Guidelines Relating to Characteristics of Foxing and a Foxing-Like Band

- 1. A foxing is a strip of material which is separate from the sole and upper.
- 2. A foxing secures the joint between the sole and upper. It covers the joint but there may be other footwear with a "foxing-under" which does not cover the joint in the B.F. Goodrich definition previously cited.
- 3. A foxing must overlap the upper and the overlap must be readily discernible.
- 4. A foxing is a band, *i.e.*, a strip serving to join, hold together or integrate two or more things... a thin, flat encircling strip, strap, or flat belted material serving chiefly to bind or contain something.
- 5. A foxing must encircle or substantially encircle the entire shoe.
- 6. A foxing may be attached by cementing, stitching, or vulcanizing.
- 7. A foxing does not include components known by another name clearly recognized in the trade such as mock welts, toe bumpers, wedge wraps, and platform wraps.
- 8. However, a mud guard may meet the definition of foxing. It is usually applied at the sole and folded under the juncture of the sole and upper and it does extend upward overlapping the upper. It also acts to reinforce or supplement the juncture of the sole and upper.

## **Characteristics of a Foxing-Like Band**

There is no trade understanding or commercial designation for the term "foxing-like band."

- 1. The term "foxing-like" applies to that which has the same or nearly the same appearance, qualities, or characteristics as the foxing appearing on the traditional sneaker or tennis shoe.
- 2. A foxing-like band need not be a separate component.
- 3. A foxing-like band may or may not secure the joint between the sole and upper.
- 4. A foxing-like band upper must be applied or molded at the sole and must overlap the upper.
- 5. A foxing-like band must encircle or substantially encircle the entire shoe.
- 6. A foxing-like band may be attached by any means.
- 7. Unit molded footwear is considered to have a foxing-like band if a vertical overlap of ¼ inch or more exists from where the upper and the outsole initially meet, measured on a vertical plane. If this vertical overlap is less than ¼ inch, such footwear is presumed not to have a foxing-like band.