

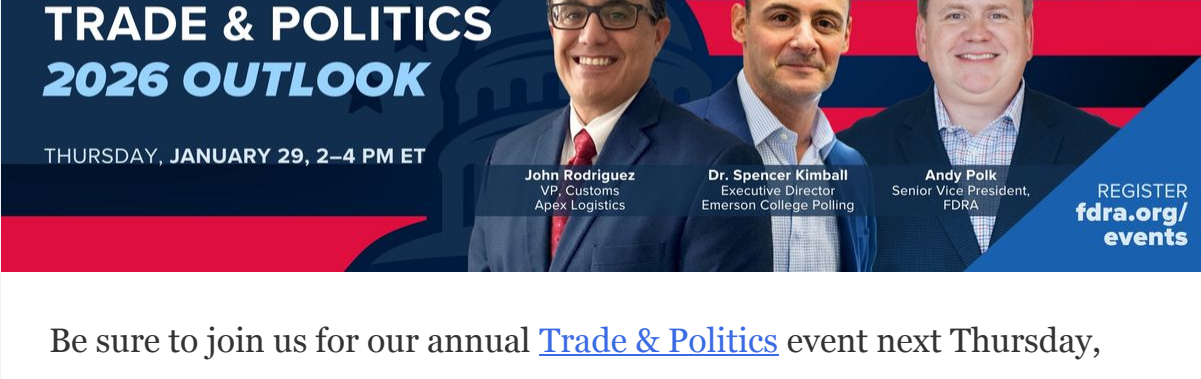
# Customs Report

By Thomas Crockett • Jan 23, 2026

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A few quick updates on the FDRA 2026 trade outlook, new forced labor stats, and recent classification decisions.

## 2026 Trade Outlook: Next Thursday



Be sure to join us for our annual [Trade & Politics](#) event next Thursday, January 29th starting at 2:00 p.m. ET.

**Why it matters:** We are going to cover 2026 from multiple angles to help you prepare for this pivotal year:

- 🏰 **President Trump’s Tariff Plan B:** Matt Priest (FDRA) and I will do a deep dive into the tariff tools the president may deploy if the Supreme Court declares the IEEPA tariffs are illegal.
- 🗳️ **What will happen with the midterm elections?:** Dr. Spencer Kimball (Emerson College Polling) will explain the new political landscape that will shape who controls Congress for the final two years of the Trump presidency.
- ✂️ **Supply chains:** John Rodriguez (Apex Logistics) will talk about how companies are adapting their supply chains to ever-changing tariffs ... and whether to use air freight or ocean freight in this challenging environment.
- 🌐 **Geopolitics:** Andy Polk (FDRA) will explore the many U.S. foreign policy issues hitting at once — Greenland, Venezuela, Cuba, China — and what that means for footwear.

**Go deeper:** See the agenda and sign up here: [Trade & Politics Outlook](#)

## Forced labor enforcement news



On January 1st, the Department of Homeland Security (DHS) updated its searchable tool of Uyghur Forced Labor Prevention Act (UFLPA) stats.

📊 **By the numbers:** For 🇺🇸 apparel, 🇨🇳 footwear, and 🇺🇸 textiles:

- 2629 total shipments have been detained since the law took effect. 780 (30%) have been released and 1667 (63%) have been denied entry.
- 189 shipments have been detained so far this fiscal year. 8 (4%) have been released, 82 (43%) have been denied, and 99 (52%) are still pending.

**Yes, but:** The stats group footwear 🇨🇳 with apparel 🇺🇸 and textiles 🇺🇸.

- To our knowledge, no footwear shipments have been detained as being produced in or containing materials or components from Xinjiang.
- That could still change, with the the first-ever addition of a [footwear factory](#) to the UFLPA Entity List in June 2024. This is the only footwear factory on the list.

**Go deeper:** [View the UFLPA stats](#)

## Recent classification decision



🌐 **NY N355201** (November 14, 2025)

- Footwear:** fabric foot wrap designed to provide light compression and arch support during physical activities. The footwear consists of multiple layers of man-made fiber fabric.
- Tell me more:** The fabric is wrapped around the foot covering the vamp, sides, and part of the underfoot. It is secured to the foot in the front with a thong between the toes and an elastic heel strap. A sewn-on separate piece of thick fabric makes up the outer sole for classification purposes.
- Takeaway:** The importer sought classification in chapter 63. CBP denied this classification, highlighting that the notes to Section XI, which includes Chapter 63, indicate that section does not include footwear. CBP placed classification in 6405.20.90 (12.5%). [Read more.](#)

🌐 **NY N355778** (December 5 2025)

- Footwear:** wading boots, valued in excess of \$12/pair. The boots are over-the-ankle, lace-ups with rubber/plastic (R/P) soles. The external surface of the upper (ESAU) is comprised of plastic-coated rubber and polyester spandex. R/P makes up the material of the upper. CBP found the boots had a foxing-like band (FLB).
- One more thing:** The boots were not considered protective since they are designed to allow water to enter and drain.
- Takeaway:** The importer suggested classification as athletic footwear because the boots have a provision for long and sharp features. CBP stated, “Although the customer may purchase additional cleats to screw into the bottom of the boots, the boots are not imported with these optional attachments and must make a hole, or ‘provision’ for them.” As a result, CBP did NOT treat the boots as athletic. CBP fixed classification in 6402.91.90 (20%). [Read more.](#)

🌐 **NY N355798** (December 17, 2025)

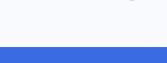
- Footwear product:** knit shoe kit, with a PVC outer sole manufactured in 🇹🇷 Turkey along with an EVA insole and cotton yarn, both manufactured in 🇰🇷 South Korea. It also includes a printed pattern sheet. The components are put up in a retail box in 🇰🇷 South Korea. Since no single provision in the HTS covers the kit, classification will be according to the component that gives the kit its essential character. This is set forth in GRI 3(b).
- Takeaway:** CBP determines the essential character is imparted by the sole. The reasoning: the outer sole dominates by weight and dictates the size, shape, and type of the completed shoe. CBP placed classification in 6406.20.00 (2.7%)(4A), covering outer soles and heels of R/P.
- One more thing:** The ruling also requires that the origin of each component of the kit be noted ... because combining the articles into a kit does not substantially transform the components. T.D. 91-7 (January 16, 1991). Marking the retail package will suffice. [Read more.](#)

*The FDRA Customs Report is a newsletter of customs, administrative, and other developments affecting importers of footwear, prepared as a service for FDRA members. Matters reported on or summarized herein may not be construed as legal advice on specific situations.*

Thanks for reading this month’s FDRA Customs Report. Feel free to share this newsletter with others on your team. Have a great weekend!

Thomas

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