

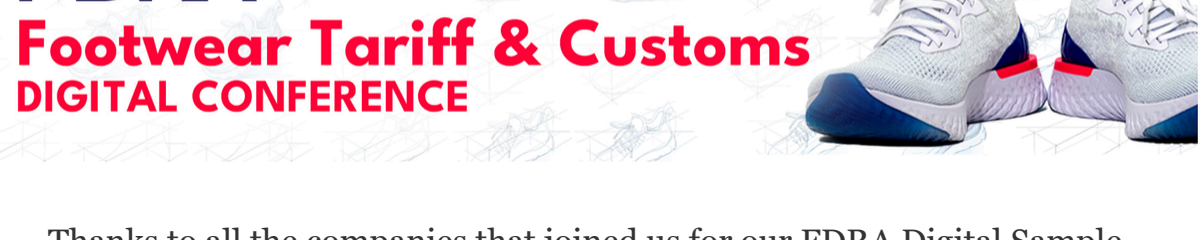
Customs Report

By Thomas Crockett • Jun 30, 2026

Smart Brevity® count: 2.5 mins...721 words

A few quick updates on our recent digital sample review and several new footwear classification decisions.

The 2026 Digital Sample Review



Thanks to all the companies that joined us for our FDRA Digital Sample Review this month!

If you missed it, we hope you will join us for the next digital sample review. This is a great FDRA event with CBP’s Footwear National Import Specialist (NIS), where we cover footwear classification in depth.

☺ **Tell me more:** Attendees submit pictures of their footwear samples, and we ask the expert panel how each sample would be classified.

- It provides an opportunity ask the NIS classification questions in an off-the-record setting. There is always a lot of interesting discussion from both the panel and attendees, and those who attend come away with a better understanding of how CBP thinks about footwear classification.

😬 **Why it matters:** There are more than **!** 400 ways to classify a shoe, and small changes mean a huge difference in tariff rates ... and 💰 costs for companies!

👍 **Customs Credit:** This event provided 3 continuing education units (CEUs) for the event attendees. You can find the CEU info on the event page [here](#).

- **We will also provide CEU credit** at our [November 5th Portland trade event](#). Signup below:

Portland trade event

Recent classification decision — shoe trees, kids’ shoes, and golf shoes?



🌐 NY N360630 (May 5, 2026)

- **Product:** plastic shoe tree — shoe form made of 100 percent molded acrylonitrile butadiene styrene (ABS) plastic.
- **One more thing:** The shoe tree is contoured to approximate the internal shape of a shoe and designed for insertion into footwear when not being worn. It is shaped like the front of a shoe with multiple small holes and only fits in the front section of a shoe.
- **Takeaway:** CBP disagreed with the importers suggestion that the product should fall in 6406. CBP instead placed classification in 3924.90.56 (3.4%), as other household articles of plastic. [Read more](#).

🌐 NY N361081 (April 29, 2026)

- **Take note:** This ruling corrects one of the classifications set forth in an earlier ruling, NY N359449 (March 27, 2026).
- **Footwear:** child’s shoe 🧒 with an athletic style upper of Man-Made Fiber (MMF).
- **Tell me more:** The shoe has non-functional sewn-in laces on top of a flap that opens and is secured with a hook-and-loop closure. The rubber/plastic (R/P) sole has non-durable textile fibers. The shoe does not have a foxing-like band (FLB) and is valued between \$6.50 and \$12/pair.
- **Takeaway:** The shoe was originally classified in 6404.19. Here the shoe is classified in 6404.11.85 (12.5%)(4B). The change in classification likely results from CBP noting that the shoe has a means of closure, allowing classification as athletic. [Read more](#).

🌐 NY N359996 (April 17, 2026)

- **Footwear:** 🏌️ golf shoe. R/P upper and outsole. The shoe has an FLB and is valued in excess of \$12.
- **Takeaway:** The outer sole has what are described as multi-directional protrusions, the majority of which exceed ¼ inches. For that reason, the shoe is classified as sports footwear in 6402.19.90 (9%)(4A). [Read more](#).

New proposed ruling on foot warmer?



Customs Bulletin Vol. 60, No. 9 (May 20, 2026) includes proposed HQ H324253, which deals with the classification of a foot warmer.

- **Tell me more:** In NY N253032 (May 27, 2014), CBP classified the warmer in 8516.79.00 (2.7%), as an electrothermic device. The foot warmer is made up of a polyester pouch and a 120 volt-inline removable controller attached to a power code. CBP concluded that the foot warmer is designed for users to cover their feet for warmth and is “on or about the person” excluding it from Chapter 85.
- **Takeaway:** CBP concluded that the warmer is a textile article and that the textile is the component that directly encases the user’s foot for warmth and is therefore indispensable to the article ... so CBP placed it in 6307.90.98 (7%).

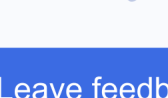
Go deeper: Read the proposed ruling here on page 203: [Customs Bulletin](#).

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 rest of the week!

Thomas

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