
Sole Materials - Flocking

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.

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 subheading 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 subheading only

II. LEATHER

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

B. Subheading 6404.20 - Textile uppers – does not help, duty rate is 37.5% unless the shoe is less than 10% by weight of rubber/plastics

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