

Section XII

**FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS,
SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF;
PREPARED FEATHERS AND ARTICLES MADE THEREWITH;
ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**

Chapter 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

Notes.

1. This Chapter does not cover:
 - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
 - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
 - (c) Worn footwear of heading 63.09;
 - (d) Articles of asbestos (heading 68.12);
 - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
 - (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
3. For the purposes of this Chapter:
 - (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
 - (b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.
4. Subject to Note 3 to this Chapter:
 - (a) The material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
 - (b) The constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1. For the purpose of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:
 - (a) Footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
 - (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

Statistical Note. (NB This note does not form part of the Customs Tariff legislation.)

1. For the purpose of this Chapter the term "children's" means footwear not exceeding Canadian children's size 12.

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.			
6401.10		-Footwear incorporating a protective metal toe-cap			
		--Of rubber:			
6401.10.11 00		---Riding boots solely of rubber	PAR	20%	NZT, UST, AUT, LDCT, GPT, MT, MUST, CIAT, CT: Free CRT: 12.5%
6401.10.19 00		---Other	PAR	20%	NZT, UST, AUT, LDCT, MT, MUST, CIAT, CT: Free CRT: 12.5%
6401.10.20 00		---Of plastics	PAR	20%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 18.5% AUT: 18.5% CRT: 12.5%
		-Other footwear:			
6401.91		--Covering the knee			
		--Of rubber:			
6401.91.11 00		---Riding boots solely of rubber	PAR	20%	NZT, UST, AUT, LDCT, GPT, MT, MUST, CIAT, CT: Free CRT: 12.5%
6401.91.19 00		---Other	PAR	20%	NZT, UST, AUT, LDCT, MT, MUST, CIAT, CT: Free CRT: 12.5%
6401.91.20 00		---Of plastics	PAR	20%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 18.5% AUT: 18.5% CRT: 12.5%
6401.92		--Covering the ankle but not covering the knee			
		---Riding boots:			
6401.92.11 00		---Of rubber	PAR	20%	NZT, UST, AUT, LDCT, GPT, MT, MUST, CIAT, CT: Free CRT: 12.5%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
6401.92.12 00	- - -	-Of plastics	PAR	20%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 18.5% AUT: 18.5% CRT: 12.5%
6401.92.20 00	- -	-Downhill ski-boots	PAR	Free	NZT, UST, AUT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
6401.92.30 00	- -	-Sandals solely of rubber	PAR	20%	NZT, UST, AUT, LDCT, GPT, MT, MUST, CIAT, CT: Free CRT: 12.5%
	- -	-Other:			
6401.92.91	- - -	-Of rubber		20%	NZT, UST, AUT, LDCT, MT, MUST, CIAT, CT: Free CRT: 12.5%
	10 - - - -	-Overshoes	PAR		
	90 - - - -	-Other	PAR		
6401.92.92	- - -	-Of plastics		20%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 18.5% AUT: 18.5% CRT: 12.5%
	10 - - - -	-Ski-boots.....	PAR		
	90 - - - -	-Other	PAR		
6401.99	- -	-Other			
6401.99.10 00	- -	-Sandals solely of rubber	PAR	20%	NZT, UST, AUT, LDCT, GPT, MT, MUST, CIAT, CT: Free CRT: 12.5%
	- -	-Other, of rubber:			
6401.99.21 00	- - -	-Unfinished footwear consisting of an outer sole and an incomplete upper	PAR	10%	UST, LDCT, MT, MUST, CIAT, CT: Free CRT: 6%
6401.99.29 00	- - -	-Other	PAR	20%	NZT, UST, AUT, LDCT, MT, MUST, CIAT, CT: Free CRT: 12.5%
6401.99.30	- -	-Of plastics		20%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 18.5% AUT: 18.5% CRT: 12.5%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	10	-----Unfinished footwear consisting of an outer sole and an incomplete upper.....	PAR		
	90	-----Other.....	PAR		
64.02		Other footwear with outer soles and uppers of rubber or plastics.			
		-Sports footwear:			
6402.12		--Ski-boots, cross-country ski footwear and snowboard boots			
6402.12.10	--	Downhill ski-boots		Free	UST, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	-----Men's or boys'.....	PAR		
	20	-----Women's or girls'.....	PAR		
	30	-----Children's.....	PAR		
6402.12.20	--	Cross-country ski footwear		18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 11%
	10	-----Men's or boys'.....	PAR		
	20	-----Women's or girls'.....	PAR		
	30	-----Children's.....	PAR		
6402.12.30	--	Snowboard boots		17.5%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13% AUT: 13% CRT: 12%
	10	-----Men's or boys'.....	PAR		
	20	-----Women's or girls'.....	PAR		
	30	-----Children's.....	PAR		
6402.19		--Other			
6402.19.10	--	Soccer, other football, baseball or bowling footwear		17.5%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13% AUT: 13% CRT: 12%
	10	-----Soccer.....	PAR		
	20	-----Other football.....	PAR		
	30	-----Baseball.....	PAR		
		-----Bowling:			
	41	-----Men's or boys'.....	PAR		
	42	-----Women's or girls'.....	PAR		
6402.19.90	--	Other		17.5%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13% AUT: 13% CRT: 12%
		-----Golf:			
	11	-----Men's or boys'.....	PAR		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
	12	-----Women's or girls'.....	PAR		
		-----Hiking or climbing:			
	21	-----Men's or boys'.....	PAR		
	22	-----Women's or girls'.....	PAR		
	23	-----Children's.....	PAR		
		-----Training, including track or running:			
	31	-----Men's or boys'.....	PAR		
	32	-----Women's or girls'.....	PAR		
	33	-----Children's.....	PAR		
		-----Curling:			
	41	-----Men's or boys'.....	PAR		
	42	-----Women's or girls'.....	PAR		
	90	-----Other.....	PAR		
6402.20		-Footwear with upper straps or thongs assembled to the sole by means of plugs			
		--Of rubber:			
6402.20.11	00	---Sandals solely of rubber	PAR	16%	UST, LDCT, GPT, MT, MUST, CIAT, CT: Free CRT: 10.5%
6402.20.19		---Other		16%	UST, LDCT, MT, MUST, CIAT, CT: Free CRT: 10.5%
	10	-----Men's or boys'.....	PAR		
	20	-----Women's or girls'.....	PAR		
	30	-----Children's.....	PAR		
6402.20.20		--Of plastics		18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 12.5%
	10	-----Men's or boys'.....	PAR		
	20	-----Women's or girls'.....	PAR		
	30	-----Children's.....	PAR		
6402.30.00	00	-Other footwear, incorporating a protective metal toe-cap	PAR	17.5%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 8.5% AUT: 8.5% CRT: 10.5%
		-Other footwear:			
6402.91.00		--Covering the ankle		17.5%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13% AUT: 13% CRT: 12%
	10	-----Work.....	PAR		
		-----Cowboy boots:			
	21	-----Men's or boys'.....	PAR		
	22	-----Women's or girls'.....	PAR		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		23 -----Children's	PAR		
		-----Other:			
		91 -----Men's or boys'	PAR		
		92 -----Women's or girls'	PAR		
		93 -----Children's	PAR		
6402.99.00		- -Other		17.5%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 12%
		10 -----Work.....	PAR		
		-----Slippers:			
		21 -----Men's or boys'	PAR		
		22 -----Women's or girls'	PAR		
		23 -----Children's	PAR		
		-----Other:			
		91 -----Men's or boys'	PAR		
		92 -----Women's or girls'	PAR		
		93 -----Children's	PAR		
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.			
		-Sports footwear:			
6403.12		- -Ski-boots, cross-country ski footwear and snowboard boots			
6403.12.10		- - -Downhill ski-boots		Free	UST, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
		10 -----Men's or boys'	PAR		
		20 -----Women's or girls'	PAR		
		30 -----Children's	PAR		
6403.12.20		- - -Cross-country ski footwear		18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 11%
		10 -----Men's or boys'	PAR		
		20 -----Women's or girls'	PAR		
		30 -----Children's	PAR		
6403.12.30		- - -Snowboard boots		18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 12.5%
		10 -----Men's or boys'	PAR		
		20 -----Women's or girls'	PAR		
		30 -----Children's	PAR		
6403.19		- -Other			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
6403.19.10	00	--For an individual with a defective or abnormal foot or ankle, when purchased on the written order of a registered medical practitioner	PAR	Free	UST, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
6403.19.20		--Other footwear for riding, golfing, hiking, climbing, curling, bowling, skating or training including track and running		18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 12.5%
	10	----Riding.....	PAR		
		----Golf:			
	21	----Men's or boys'.....	PAR		
	22	----Women's or girls'.....	PAR		
		----Hiking or climbing:			
	31	----Men's or boys'.....	PAR		
	32	----Women's or girls'.....	PAR		
	33	----Children's.....	PAR		
	40	----Curling.....	PAR		
		----Bowling:			
	51	----Men's or boys'.....	PAR		
	52	----Women's or girls'.....	PAR		
	60	----Skating.....	PAR		
		----Training, including track or running:			
	71	----Men's or boys'.....	PAR		
	72	----Women's or girls'.....	PAR		
	73	----Children's.....	PAR		
6403.19.90		--Other		18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 12.5%
	10	----Soccer.....	PAR		
	20	----Other football.....	PAR		
	30	----Baseball.....	PAR		
	90	----Other.....	PAR		
6403.20.00	00	-Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	PAR	18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 11%
6403.30.00		-Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap		18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 12.5%
	10	----Men's or boys'.....	PAR		
	20	----Women's, girls' or children's.....	PAR		
6403.40.00		-Other footwear, incorporating a protective metal toe-cap		18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 12.5%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
10	----	<i>With bottoms of rubber or plastics and shafts of leather, covering the ankle (eg. felt pack boots)</i>	PAR		
20	----	<i>Other, covering the ankle</i>	PAR		
90	----	<i>Other</i>	PAR		
-Other footwear with outer soles of leather:					
6403.51.00		--Covering the ankle		18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 11%
10	----	<i>Work</i>	PAR		
<i>----Cowboy boots:</i>					
21	----	<i>Men's or boys'</i>	PAR		
22	----	<i>Women's, girls' or children's</i>	PAR		
<i>----Other:</i>					
91	----	<i>Men's or boys'</i>	PAR		
92	----	<i>Women's or girls'</i>	PAR		
93	----	<i>Children's</i>	PAR		
6403.59		--Other			
6403.59.10		--For an individual with a defective or abnormal foot or ankle, when purchased on the written order of a registered medical practitioner; Pointe shoes or block toe shoes, for professional dancers employed by full-time dance companies which meet Canada Council standards of professionalism or for ballet students in full-time attendance at a ballet school which meets Canada Council curriculum standards		Free	UST, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
10	----	<i>For an individual with a defective or abnormal foot or ankle, when purchased on the written order of a registered medical practitioner</i>	PAR		
20	----	<i>Pointe shoes or block toe shoes, for professional dancers employed by full-time dance companies which meet Canada Council standards of professionalism or for ballet students in full-time attendance at a ballet school which meets Canada Council curriculum standards</i>	PAR		
6403.59.20		--Other women's footwear, valued at \$30 or more per pair		11%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 6.5% AUT: 6.5% CRT: 6.5%
10	----	<i>Work</i>	PAR		
20	----	<i>Slippers</i>	PAR		
90	----	<i>Other</i>	PAR		
6403.59.90		--Other		18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 12.5%
10	----	<i>Work</i>	PAR		
<i>----Slippers:</i>					
21	----	<i>Men's or boys'</i>	PAR		
22	----	<i>Women's or girls'</i>	PAR		
23	----	<i>Children's</i>	PAR		
<i>----Other:</i>					

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		91 - - - - -Men's or boys'	PAR		
		92 - - - - -Women's or girls'	PAR		
		93 - - - - -Children's	PAR		
		-Other footwear:			
6403.91.00		-Covering the ankle		18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 12.5%
		10 - - - - -Work	PAR		
		- - - - -Cowboy boots:			
		21 - - - - -Men's or boys'	PAR		
		22 - - - - -Women's or girls'	PAR		
		23 - - - - -Children's	PAR		
		- - - - -Other:			
		91 - - - - -Men's or boys'	PAR		
		92 - - - - -Women's or girls'	PAR		
		93 - - - - -Children's	PAR		
6403.99		-Other			
6403.99.10 00	--	-For an individual with a defective or abnormal foot or ankle, when purchased on the written order of a registered medical practitioner	PAR	Free	UST, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
6403.99.20	--	-Other, valued at more than \$12.50 per pair		18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 12.5%
		10 - - - - -Work	PAR		
		- - - - -Slippers:			
		21 - - - - -Men's or boys'	PAR		
		22 - - - - -Women's, valued at more than \$12.50 but less than \$30.00 per pair..	PAR		
		23 - - - - -Girls'	PAR		
		24 - - - - -Children's	PAR		
		- - - - -Other:			
		91 - - - - -Men's or boys'	PAR		
		92 - - - - -Women's, valued at more than \$12.50 but less than \$30.00 per pair..	PAR		
		93 - - - - -Girls'	PAR		
		94 - - - - -Children's	PAR		
6403.99.30 00	--	-Other women's footwear, valued at \$30 or more per pair	PAR	11%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 6.5% AUT: 6.5% CRT: 6.5%
6403.99.90	--	-Other		18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 12.5%
		10 - - - - -Work	PAR		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		-----Slippers:			
	21	-----Men's or boys'	PAR		
	22	-----Women's or girls'	PAR		
	23	-----Children's	PAR		
		-----Other:			
	91	-----Men's or boys'	PAR		
	92	-----Women's or girls'	PAR		
	93	-----Children's	PAR		
64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.			
		-Footwear with outer soles of rubber or plastics:			
6404.11		--Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like			
		--Footwear with outer soles solely of rubber and uppers of canvas, being a heavy, plain weave or basket weave fabric, tightly woven with a minimum per cent cover of 99%, solely of vegetable textile fibres, of a weight of 200 g/m ² or more, excluding coatings or laminations:			
6404.11.11		---Hiking footwear		16%	UST, LDCT, MT, MUST, CIAT, CT: Free GPT: 13% CRT: 10.5%
	10	-----Men's or boys'	PAR		
	20	-----Women's or girls'	PAR		
	30	-----Children's	PAR		
6404.11.19		---Other		16%	UST, LDCT, MT, MUST, CIAT, CT: Free GPT: 13% CRT: 10.5%
	10	-----Soccer	PAR		
		-----Training, including track or running:			
	21	-----Men's or boys'	PAR		
	22	-----Women's or girls'	PAR		
	23	-----Children's	PAR		
		-----Tennis:			
	31	-----Men's or boys'	PAR		
	32	-----Women's or girls'	PAR		
	33	-----Children's	PAR		
	90	-----Other	PAR		
		--Other:			
6404.11.91		---Hiking footwear		18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 12%
	10	-----Men's or boys'	PAR		
	20	-----Women's or girls'	PAR		
	30	-----Children's	PAR		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
6404.11.99		--- -Other		18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 12%
	10	---- -Soccer	PAR		
		---- -Training, including track or running:			
	21	---- -Men's or boys'	PAR		
	22	---- -Women's or girls'	PAR		
	23	---- -Children's	PAR		
		---- -Tennis:			
	31	---- -Men's or boys'	PAR		
	32	---- -Women's or girls'	PAR		
	33	---- -Children's	PAR		
	90	---- -Other	PAR		
6404.19		- -Other			
I 6404.19.10 00		-- -For an individual with a defective or abnormal foot or ankle, when purchased on the written order of a registered medical practitioner	PAR	Free	UST, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
6404.19.20 00		-- -For clerical or ecclesiastical use	PAR	7.5%	UST, LDCT, MT, MUST, CIAT, CT: Free GPT: 6.5% CRT: 5%
6404.19.30		-- -Other, with outer soles solely of rubber and uppers of canvas, being a heavy, plain weave or basket weave fabric, tightly woven with a minimum per cent cover of 99%, solely of vegetable textile fibres, of a weight of 200 g/m ² or more, excluding coatings or laminations		16%	UST, LDCT, MT, MUST, CIAT, CT: Free GPT: 13% CRT: 10.5%
		---- -Slippers:			
	11	---- -Men's or boys'	PAR		
	12	---- -Women's or girls'	PAR		
	13	---- -Children's	PAR		
		---- -Other:			
	91	---- -Men's or boys'	PAR		
	92	---- -Women's or girls'	PAR		
	93	---- -Children's	PAR		
6404.19.90		-- -Other		18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 12.5%
		---- -Slippers:			
	11	---- -Men's or boys'	PAR		
	12	---- -Women's or girls'	PAR		
	13	---- -Children's	PAR		
	20	---- -Snowmobile boots	PAR		
		---- -Other:			
	91	---- -Men's or boys'	PAR		
	92	---- -Women's or girls'	PAR		
	93	---- -Children's	PAR		
6404.20		-Footwear with outer soles of leather or composition leather			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
6404.20.10 00	--	-Pointe shoes or block toe shoes, for professional dancers employed by full-time dance companies which meet Canada Council standards of professionalism or for ballet students in full-time attendance at a ballet school which meets Canada Council curriculum standards	PAR	Free	UST, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
6404.20.90	--	-Other		18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 11%
		----Slippers:			
11	----	-Men's or boys'	PAR		
12	----	-Women's or girls'	PAR		
13	----	-Children's	PAR		
		----Other:			
91	----	-Men's or boys'	PAR		
92	----	-Women's or girls'	PAR		
93	----	-Children's	PAR		
64.05		Other footwear.			
6405.10		-With uppers of leather or composition leather			
6405.10.10 00	--	-Pointe shoes or block toe shoes, for professional dancers employed by full-time dance companies which meet Canada Council standards of professionalism or for ballet students in full-time attendance at a ballet school which meets Canada Council curriculum standards	PAR	Free	UST, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
6405.10.90 00	--	-Other	PAR	18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 12.5%
6405.20		-With uppers of textile materials			
6405.20.10 00	--	-Pointe shoes or block toe shoes, for professional dancers employed by full-time dance companies which meet Canada Council standards of professionalism or for ballet students in full-time attendance at a ballet school which meets Canada Council curriculum standards	PAR	Free	UST, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
6405.20.20 00	--	-Other footwear with outer soles and uppers of wool felt	PAR	18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 12.5%
6405.20.90 00	--	-Other	PAR	18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 12.5%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
6405.90.00		-Other		18%	UST, LDCT, MT, MUST, CIAT, CT: Free NZT: 13.5% AUT: 13.5% CRT: 12.5%
	10	----Slippers, disposable	PAR		
	90	----Other	PAR		
64.06		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.			
6406.10		-Uppers and parts thereof, other than stiffeners			
		-- -Of textile materials:			
6406.10.11	00	---Uppers, the external surface of which is 50% or more of textile materials	-	15.5%	UST, LDCT, MT, MUST, CIAT, CT: Free CRT: 9.5%
6406.10.19	00	---Other	-	15.5%	UST, LDCT, MT, MUST, CIAT, CT: Free CRT: 9.5%
6406.10.90		-- -Other		8%	UST, LDCT, MT, MUST, CIAT, CT: Free GPT: 5% CRT: 5%
	10	----Of leather or composition leather	-		
	90	----Other	-		
6406.20.00		-Outer soles and heels, of rubber or plastics		2.5%	UST, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 2%
		----Of rubber:			
	11	-----Soles	PAR		
	12	-----Heels	PAR		
		----Of plastics:			
	21	-----Soles	PAR		
	22	-----Heels	PAR		
		-Other:			
6406.91.00	00	-Of wood	-	Free	UST, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
6406.99		-Of other materials			
6406.99.10		-- -Crampons for climbing or mountaineering; Steel toe-caps		Free	UST, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
	10	----Crampons for climbing or mountaineering.....	-		
	20	----Steel toe-caps.....	-		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
6406.99.20	00	-- -Gaiters or leggings of textile material	-	10%	UST, LDCT, MT, CIAT, CT: Free GPT: 5% CRT: 6%
6406.99.90		-- -Other		5%	UST, LDCT, MT, MUST, CIAT, CT: Free GPT: 4% CRT: 3%
	10	---- -Liners for boots and shoes.....	PAR		
	90	---- -Other	-		