

Gloves, mittens and mitts, specially designed for use in sports (HTS 6116.10.08 00/2.8%)

HQ ruling 083450 dated 8/25/1989 and
HQ ruling 965714 dated 11/15/2002

- Specially designed for use in a particular sport
- Must have special design features particular to that sport
- How the gloves are advertised and sold in relation to the named sport
- A glove designed as a multi-sport glove and used in many different sports did not necessarily satisfy the meaning of “designed for use in sports”

The information provided in this handout is for general information purposes only. Recognizing that many complicated factors may be involved in customs classification issues, an importer may wish to obtain a ruling under Customs Regulations, 19 C.F.R. Part 177, or obtain an advice from an expert (such as a licensed Customs Broker, attorney or consultant) who specializes in Customs matters. Reliance solely on the general information in this pamphlet may not be considered reasonable care.

Harmonized Tariff Schedule of the United States (2014)

Annotated for Statistical Reporting Purposes

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3. For the purposes of heading 6401 "waterproof footwear" means footwear specified in the heading, designed to protect against penetration by water or other liquids, whether or not such footwear is primarily designed for such purposes.
4. Provisions of subheading 6406.10 for "formed uppers" cover uppers, with closed bottoms, which have been shaped by lasting, molding or otherwise but not by simply closing at the bottom.
5. For the purposes of determining the constituent material of the outer sole pursuant to note 4(b) of this chapter, no account shall be taken of textile materials which do not possess the characteristics usually required for normal use of an outer sole, including durability and strength.

U.S.
Note

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.

Chapter
Note

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		2
				1		
				General	Special	
6404 (con.)		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials (con.):				
6404.19 (con.)		Footwear with outer soles of rubber or plastics (con.):				
		Other (con.):				
		Footwear with open toes or open heels; footwear of the slip-on type, that is held to the foot without the use of laces or buckles or other fasteners, the foregoing except footwear of subheading 6404.19.20 and except footwear having a foxing or foxing-like band wholly or almost wholly of rubber or plastics applied or molded at the sole and overlapping the upper (con.):				
		Other:				
6404.19.36		With uppers of vegetable fibers and having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. note 5 to this chapter.		7.5% ^{1/}	Free (AU,BH,CA, CL,CO,D,E,IL, JO,KR,MA,MX, OM,P,PA,PE, R,SG)	35%
	30	For men.....	prs.			
	60	For women.....	prs.			
	90	Other.....	prs.			
6404.19.37		With uppers of textile material other than vegetable fibers and having outer soles with textile materials having the greatest surface area in contact with the ground, but not taken into account under the terms of additional U.S. note 5 to this chapter.		12.5%	Free (AU,BH,CA, CL,CO,D,E,IL, JO,KR,MA,MX, OM,P,PA,PE,	35%

Subheading Note

1. For the purposes 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, cleats, 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.

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U.S. Customs and
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