



**U.S. Customs and
Border Protection**

HQ H338307

August 28, 2025

OT:RR:CTF:FTM H338307 MJD

CATEGORY: Classification

TARIFF NO.: 6402.19.90

Ms. Carrie Durio
The North Face, Division of VF Corporation LLC
1551 Wewatta Street
Denver, CO 80202

Re: Revocation of NY N336132; Tariff Classification of Men's Footwear from Vietnam

Dear Ms. Durio:

This is in response to your request, dated February 8, 2024, filed by North Face®, a Division of VF Corporation LLC (“Requestor”), for reconsideration of New York Ruling Letter (“NY”) N336132, issued to you on November 22, 2023. In NY N336132, U.S. Customs and Border Protection (“CBP”) classified styles M Pro Winter Reboot and M Summit Winter Reboot under subheading 6402.91.50, HTSUS, which provides for “[o]ther footwear with outer soles and uppers of rubber or plastics: Other footwear: Covering the ankle: Other: Other: Footwear designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather.” We have reviewed NY N336132 and found it to be incorrect. For the reasons set forth below, we are revoking NY N336132.

Pursuant to section 625(c)(1), Tariff Act of 1930 (19 U.S.C. § 1625(c)(1)), as amended by section 623 of Title VI (Customs Modernization) of the North American Free Trade Agreement Implementation Act, Pub. L. No. 103-182, 107 Stat. 2057, 2186 (1993), notice of the proposed action was published on June 25, 2025, in Volume 59, Number 26, of the Customs Bulletin. No comments were received in response to this notice.

FACTS:

In NY N336132, styles M Pro Winter Reboot and M Summit Winter Reboot were described as follows:

Styles M Pro Winter Reboot and M Summit Winter Reboot are closed toe/closed heel, men's winter boots. The boots cover the ankle but not the knee. Both styles are similar in style and

construction but differ in types of closure. M Pro Winter Reboot features a cinch cord at the topline and the M Summit Winter Reboot possess two fasteners that close on the lateral side of the calf. The external surface area of the uppers (esau) of both styles are said to consist of 88.59 percent rubber/plastics and 11.41 percent textile material. The rubber or plastics outer soles are gripped for traction. They are crampon compatible to assist the wearer in climbing or walking in icy environments. The boots are well insulated, water resistant, and considered protective against cold. The footwear does not incorporate metal toe caps. The F.O.B. provided is \$55 per pair.

In the request for reconsideration of NY N336132, the Requestor states that the M Pro Winter Reboot and M Summit Winter Reboot are designed to be used as “sports footwear” and should be classified under subheading 6402.19.90, HTSUS, which provides for “[o]ther footwear with outer soles and uppers of rubber or plastics: Sports footwear: Other: Other: Valued over \$12/pair.” In support of its argument for reconsideration of NY N336132, the Requestor provides that both styles of footwear are intended to be worn while mountaineering and/or ice climbing. The Requestor details that the boots are not practical for everyday wear, nor are they designed to be worn as typical hiking boots. Moreover, the boots will be marketed as high performance footwear designed for adventurous outdoor pursuits including glacier, arctic, and snowshoe expeditions. Both styles of boots are said to contain a specially designed indentation at the heel to support a crampon attachment. To further support its claims, the Requestor provided photos of the boots with crampons attached to them.

ISSUE:

What is the tariff classification of styles M Pro Winter Reboot and M Summit Winter Reboot?

LAW AND ANALYSIS:

Classification decisions under the HTSUS are made in accordance with the General Rules of Interpretation (“GRIs”). GRI 1 provides that the classification of goods shall be determined according to the terms of the headings of the tariff schedule and any relative section or chapter notes. If the goods cannot be classified solely on the basis of GRI 1, and if the headings and legal notes do not otherwise require, the remaining GRIs 2 through 6 may then be applied in order.

The 2025 HTSUS provisions under consideration are as follows:

6402	Other footwear with outer soles and uppers of rubber or plastics:
	Sports footwear:
6402.19	Other:
	Other:
6402.19.90	Valued over \$12/pair
	Other footwear:
6402.91	Covering the ankle:
	Other:
	Other:
6402.91.50	Footwear designed to be worn over, or in lieu of, other footwear as a protection against water, oil, grease or chemicals or cold or inclement weather

* * *

Note 4 to Chapter 64, HTSUS, provides:

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 to Chapter 64, HTSUS, provides:

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.

* * *

In the present case, there is no dispute at the heading level. The external surface area of the uppers (esau) of both the M Pro Winter Reboot and M Summit Winter Reboot consist of 88.59 percent rubber/plastics and 11.41 percent textile material, and the outer soles of both boots are made of rubber or plastics. In accordance with Note 4 to Chapter 64, HTSUS, the boots are classified by the constituent material having the greatest external surface area of the upper and the constituent material having the greatest external surface area of the outer sole in contact with the ground. Here, that is rubber or plastic for both the uppers and the outer soles of both boots. As a result, the boots are classified in heading 6402, HTSUS, as “[o]ther footwear with outer soles and uppers of rubbers or plastics.” The instant issue is whether, at the subheading level, the boots are “sports footwear,” provided for in subheading 6402.19, HTSUS.

Subheading Note 1(a) to Chapter 64, HTSUS, describes “sports footwear,” as “[f]ootwear 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.” CBP has long interpreted Subheading Note 1 to Chapter 64, HTSUS, in a narrow manner. Moreover, CBP does not broadly interpret the exemplars “spikes, sprigs, cleats, stops, bars or the like.” That being said, it is CBP’s position that the exemplars of Subheading Note 1(a) to Chapter 64, HTSUS, include projections that are

attached to, or molded into, the soles of “sport footwear” in order to provide traction during outdoor sporting activities such as golf, field sports (e.g., baseball, soccer, American football, rugby, etc.), or track and field events. CBP has also considered crampons and similar attachments for rock and ice climbing boots to be comparable projections that possess relatively sharp points or edges and are designed to dig into turf or ice.

For example, in NY M81358, dated April 17, 2006, CBP declined to classify the “Style M Lifty 400 GTX” winter hiking/multisport boot as “sports footwear.” The boot was designed with a molded “lip” at the heel that allowed for the attachment of a crampon. In deciding that the boot was not “sports footwear,” CBP stated that the boot “aside from the heel lip, [had] no application for the attachment of spikes, sprigs, stops, clips, bars or the like.” CBP also stated that the “boot [was] not designed for a specific sporting activity” and that it was “an everyday protective winter walking/hiking boot.” Moreover, CBP emphasized that “the fact that the boot [would] accept the attachment of a crampon does not, in itself, qualify it as ‘sports footwear.’” However, in NY J85526, dated June 16, 2003, CBP classified the styles “T-Rock Thermal” and the “T-Rock Soft” mountaineering boots as “sports footwear” in subheading 6402.19, HTSUS. Both boots were “specially designed with a molded-in notched groove around the toe and a lipped groove at the back around the heel to accept the addition of steel spiked crampons.” In making the determination that the boots were “sports footwear,” CBP stated that “the boots are specially adapted for the sporting activity of mountain climbing and have the ‘... provision for the attachment for spikes, sprigs, cleats, stops, clips, bars, or the like.’”

Similarly, in NY G85532, dated January 9, 2001, CBP classified style “Garmont Tower GTX” hiking shoe designed with an indentation at the heel to hold crampons for ice-climbing, mixed mountaineering and related activities in subheading 6403.19, HTSUS, as “sports footwear.” CBP found that examining the boot with the crampon attached revealed that the specially designed indentation at the heel enabled the boot to meet the definition of “sports footwear.” Likewise, in NY D88063, dated February 23, 1999, CBP classified two mountain climbing boots, the “Explorer” and the “Forerunner” in heading 6404.11, HTSUS, as “sports footwear.” Both styles of boots had been specially designed for the sporting market and had a heel bar that accommodated the attachment of crampons as well as snowshoe bindings.

Similarly, in NY A88498, dated November 6, 1996, CBP classified five styles of ice climbing boots that had a specially designed indentation at the heel and toe to hold crampons in subheading 6403.19, HTSUS, as “sports footwear.” Also, in NY A82723, dated May 7, 1996, CBP classified the “Inverno” boot meant for ice-climbing and mountaineering in subheading 6402.19, HTSUS, as “sports footwear.” The boot had “specially designed ‘welts’ to hold crampons.” (NY A82723 was affirmed by Headquarters Ruling Letter (“HQ”) 959494, dated September 27, 1996). Likewise in NY A88497, dated November 1, 1996, CBP classified the ice climbing and mountaineering boot called the “Trango” in subheading 6403.19, HTSUS, as “sports footwear.” In making that decision, CBP stated that it was the specially designed indentation at the heel of the boot to hold crampons that enabled the boot to meet the definition of “sports footwear.”

Here, we find that the M Pro Winter Reboot and M Summit Winter Reboot are appropriately classified in subheading 6402.19, HTSUS, as they meet the requirements of “sports

footwear” in Subheading Note 1(a) to Chapter 64, HTSUS. First, both styles of boots are specially designed for a sporting activity. In particular, the boots are made for mountaineering and/or ice climbing. They are also marketed for outdoor pursuits including glacier, arctic, and snowshoe expeditions. Moreover, both boots are not meant to be worn as an everyday wear or typical hiking boot. Second, both styles of boots have a “provision for the attachment of spikes, sprigs, cleats, stops, clips, bars or the like” in the form of a specially designed indentation at the heel of the boots to support crampon attachment.

Unlike the M Lifty 400 GTX winter hiking/multisport boot in NY M81358 which CBP declined to classify as “sports footwear” because the boot did not have a provision for the attachment of “spikes, sprigs, cleats, stops, clips, bars or the like” as required in Subheading Note 1(a) to Chapter 64, HTSUS, Styles M Pro Winter Reboot and M Summit Winter Reboot both are crampon compatible to assist the wearer in climbing or trekking in icy environments. As such, the M Pro Winter Reboot and M Summit Winter Reboot are akin to the “T-Rock Thermal” and the “T-Rock Soft” model mountaineering boots in NY J85526, the “Garmont Tower GTX” hiking shoe in NY G85532, the “Explorer” and the “Forerunner” in NY D88063, the ice climbing boots in in NY A88498, the “Inverno” boot in NY A82723, and the “Trango” boot in NY A88497, all of which were designed for a specific sport(s) and specially adapted for the use of a crampon in accordance with Subheading Note 1(a) to Chapter 64, HTSUS.

As a result, we find that styles M Pro Winter Reboot and M Summit Winter Reboot in NY N336132 are classified under subheading 6402.19.90, HTSUS, which provides for “[o]ther footwear with outer soles and uppers of rubber or plastics: Sports footwear: Other: Other: Valued over \$12/pair.”

HOLDING:

By application of GRIs 1 and 6, styles M Pro Winter Reboot and M Summit Winter Reboot in NY N336132 are classified under heading 6402, HTSUS, and specifically under subheading 6402.19.90, HTSUS, which provides for “[o]ther footwear with outer soles and uppers of rubber or plastics: Sports footwear: Other: Other: Valued over \$12/pair.” The 2025 column one, general rate of duty is 9% *ad valorem*.

EFFECT ON OTHER RULINGS:

NY N336132, dated November 22, 2023, is hereby REVOKED.

In accordance with 19 U.S.C. § 1625(c), this ruling will become effective 60 days after its publication in the Customs Bulletin.

Sincerely,

Yuliya A. Gulis, Director
Commercial and Trade Facilitation Division