



MAURITIUS REVENUE AUTHORITY

Classification of Footwear.

Footwear is classified throughout Chapter 64 of the Tariff on the basis of the constituent material of the “upper”, and the constituent material of the “outer sole”.

Upper: the term “upper” is the part of the shoe, slipper, boot, etc. above the sole, excluding the tongue and any padding around the collar.

The material of the upper shall be taken to be the constituent material having the greatest external surface area.

If the upper consists of two or more materials, classification is determined by the constituent material which is the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet strays or similar attachments.

Outer sole: The term “outer sole “ means the part of the footwear (other than an attached heel) which, when in use, is in contact with the ground.

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.

The materials of construction of footwear can be of any material such as rubber, plastic, leather, composition leather, fur skin, textile including felt and non-woven, wood, cork and plaiting materials.

For the purpose of Chapter 64, the term “rubber” and “plastics” include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye.

There are several types of footwear namely: waterproof, sports, sandals, thongs/flip-flops, casual, training, slippers.

A particular attention must be paid to the size of the footwear as in most cases classification in the subheadings would depend on the interior length of the footwear.

SPORTS FOOTWEAR

“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.

SLIPPERS

As regards slippers, please note that such footwear should be with open heel and without functional laces, buckles or fasteners.

HOUSE SLIPPERS – “PANTOUFLES”

For footwear to be classified as House Slippers (pantoufles) the uppers and the inner soles must be of textile materials, and the following thickness dimensions must be compiled with:-

- a) the outer soles must not exceed 3.5 mm in thickness; or
- b) the sole component(including any inner and midsoles) with a combined thickness must not exceed 8mm.

KOLAPURI CHAPPALS

Kolapuri chappals are leather footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe.

However Chapter 64 does not cover certain types of footwear for example the following:

- (i) footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper.

Classification Chapter 61/62

- (ii) worn footwear, which must fit the following descriptions:

- a) The footwear must show signs of appreciable wear
b) They must be presented in bulk: e.g. in bales, sacks or similar packings

These are classified in heading 63.09

- (iii) footwear of asbestos

These are classifiable in Heading 68.12

- (iv) Orthopedic footwear, which must meet the following criteria

- a. Made to measure
b. If mass-produced, presented singly and not in pairs and designed to fit either foot equally.

These find classification in Heading 68.12

- (v) Toy footwear (these are usually distinguished by the materials used in the manufacture, i.e. moulded plastic, and they lack a separately applied outer soles)

Toy footwear is classifiable in Heading 95.03

- (vi) Skating boot with ice or roller skates attached.

Classification Heading 95.06

../SP