



Memorandum D10-15-28

Ottawa, March 14, 2018

TARIFF CLASSIFICATION OF FOOTWEAR, COVERING THE ANKLE

In Brief

This memorandum outlines the CBSA's administrative policy with respect to the expression "footwear, covering the ankle" found in various subheadings in Chapter 64.

This memorandum outlines the CBSA's administrative tariff classification policy of footwear, covering the ankle.

Legislation

Customs Tariff

- 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.
 -Other footwear:
- 6401.92 - -**Covering the ankle** but not covering the knee
- 64.02 Other footwear with outer soles and uppers of rubber or plastics
 -Other footwear:
- 6402.91 - -**Covering the ankle**
- 64.03 Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.
 -Other footwear with outer soles of leather:
- 6403.51.00.00 - -**Covering the ankle**
 -Other footwear:
- 6403.91.00 - -**Covering the ankle**
 10 ----- Work
 - - - - -Other:
 91 Men's or boys'
 92 Women's, girls' or children's

Guidelines and General Information

Background

1. This memorandum provides clarification with respect to the term “covering the ankle”, as found in Chapter 64 of the [Customs Tariff](#) (Tariff).
2. The Section and Chapter Notes offer no definition of either “covering” or “ankle”. Likewise, the relevant Explanatory Notes offer no clarification.

Dictionary Definitions

- **Ankle**
 - Merriam Webster: The joint between the leg and the foot.
 - Oxford: The joint connecting the foot with the leg.
 - Collins: The joint that connects the foot and the leg.
- **Covering**
 - Merriam Webster: To cover or conceal.
 - Oxford:
 1. A thing used to cover, protect or conceal something else;
 2. A layer of something that covers something else.
 - Collins Dictionary: A covering is a layer of something that protects or hides something else.

Interpretative Guidelines

3. For the purposes of the [Tariff](#), the ankle is the approximately 6 cm area of the ankle joint where the leg and foot join – commonly called the “ankle bone” and anatomically referred to as the “**Malleolar Zone**” (refer to [figure 1](#)).
4. The foot portion of the ankle joint includes the **midfoot** (arch) – made up of the Navicular, Cuboid and Cuneiforms bones, and the **hindfoot** (heel) – made up of the Talus and Calcaneus bones. The lower leg portion of the joint consists of both the tibia and fibula bones (refer to [figure 2](#)).
5. In order to satisfy a “covering the ankle” Tariff provision, the footwear upper must provide 100% total coverage of the midfoot, hindfoot and “**Malleolar Zone**”.
6. Partial coverage of the midfoot, hindfoot and malleolar sections of the foot and leg, no matter how large or small, disqualifies the good as “covering the ankle”.
7. Accordingly, footwear with straps, ties, lacing, buckles, ribbons or ornamental trimmings, readily identifiable as part of the upper and designed to be positioned anywhere over the ankle, but not providing 100% total coverage of the midfoot, hindfoot and malleolar sections, are not considered to be “covering the ankle”.
8. Similarly, if the footwear features an upper with cut-out or punch-out shapes or patterns that perforate the upper from the exterior surface material through the inside lining in the midfoot, hindfoot or ankle joint area of the footwear, also disqualify the footwear as “covering the ankle”.
9. Open toed footwear that satisfies the 100% total coverage of the midfoot, hindfoot and the malleolar zone of the ankle joint, as described above, but whose design does not cover the wearer’s toes (Phalanges), are classified under a “covering the ankle” tariff provision, appropriate to the material used to construct the footwear.

Additional Information

10. Importers may request an Advance Ruling should there be any uncertainty in regards to the tariff classification of a good to be imported. Information on how to obtain an Advance Ruling may be found in [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#).

11. For more information, call contact the [CBSA Border Information Service](#) (BIS):

Calls within Canada & the United States (toll free): **1-800-461-9999**

Calls outside Canada & the United States (long distance charges apply):

1-204-983-3550 or 1-506-636-5064

TTY: **1-866-335-3237**

[Contact Us online](#) (webform)

[Contact Us](#) at the CBSA website.

FOOTWEAR COVERING THE ANKLE

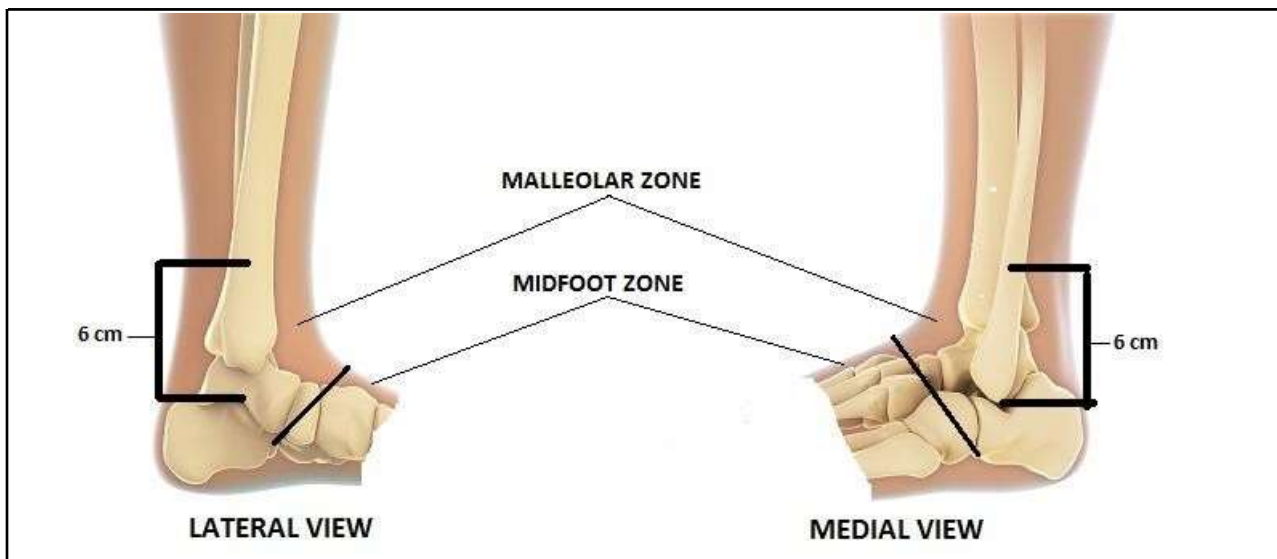


Figure 1: Ankle joint - 6 cm area where the leg and foot join, anatomically referred to as the "Malleolar Zone".



Figure 2: Ankle joint - Forefoot, Midfoot and Hindfoot.

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Headquarters File	
Legislative References	Customs Tariff
Other References	D11-11-3
Superseded Memorandum D	N/A