



Footwear Classification Testing Requirements

Footwear lab tests, if required, must be completed prior to and uploaded with, Classification Worksheet to OnePLM

U.S. Customs requirements for proper classification of footwear can be very complex, and in some cases, cannot be done without lab testing to determine exact contents and measurements. As the duty rates for certain types of footwear have extreme variances, it is critical to ensure that all necessary information, used in the classification process, is accurate and verifiable.

To ensure accuracy in classification for footwear imported by Kohl's, we require testing for specific types of shoes. Only footwear with the following design features will require lab testing to ensure proper classification:

Testing of an Outsole Used for Multiple Footwear Styles

A lab test performed on an outsole that will be used for multiple styles can be tested once and applied to each style. In order for a single lab test to be used for multiple styles, there must be an identifier for the outsole (example: mold number) that must be listed on the lab report and listed on the Final Pre-classification Worksheet so that the lab test can be linked to each style. The lab test must be submitted with each style sample and Final Pre-classification Worksheet.

Note: *The outsole mold identifier must be listed on the Lab Test, Classification Worksheet and the sample tag.*

** Always including the outsole mold identifier on the test report will allow the test report to be used for future styles.

Footwear with Soles that Overlap the Upper (Foxing or Foxing-like Bands) – with Rubber/Plastic or Textile Upper

Footwear that includes a foxing band, or a foxing-like band, is subject to significantly higher duty rates. It is important to know that any overlap of the sole to the upper, may subject a shoe to the foxing or foxing-like band duty rate. Customs has very defined rules regarding overlaps, which are detailed in the U.S. Customs Treasury Decisions (T.D. 93-88). Shoes subject to overlap will vary depending on the size of the shoe and the amount of the shoe that is overlapped. A lab report will be necessary to determine the depth of the overlap (depending on size) and the percentage of the perimeter of the shoe that is overlapped (40%-60% rule).

(Note: Leather Upper Shoes are excluded from foxing/foxing-like band rule.)

Testing Requirement:

- If the sole overlaps the upper, it is necessary to ensure that a style is, or is not, subject to the foxing or foxing-like band duty. Testing is necessary to measure the circumference and depth of the overlap and is required to be



tested in a U.S. lab (40%-60% rule).

- Due to variances in sizing, a lab test in each size range must be tested (i.e. If the size run for a style includes Infants, Children's and/or Adult's sizes, one size from each range should be tested. See U.S. Customs Informed Compliance Publication for footwear for specific foxing overlap measurements by size.)

Footwear with Textile Outsole and Leather flocking

Any footwear styles designed with a textile outsole must be predominantly textile at the surface that touches the ground. This includes, textile flocking, a separate layer of textile fabric glued to the outsole, or textile injection molded into the outsole. Including the textile on the outsole may or may not reduce the duty. **NOTE:** *The HTS Code does not provide textile options for all footwear designs.*

Testing Requirement:

- Footwear styles that are at or near 50% textile on the outsole will need to be tested to ensure that the textile is predominant on the outsole.
- For footwear where the textile is embedded in the mold, testing is required to ensure that the textile is the predominant material in contact with the ground.
- To ensure that the style has a predominantly textile outsole, with ground contact, testing in a U.S. Lab is required.
- Any style which has leather flocking on the outsole, must be tested to ensure the leather meets criteria. There should be no textile material in the leather flocking.

Note: *Testing is subject to change based on future development of abrasion testing to be determined by U.S. Customs and Border Protection.*

Footwear with Rubber/Plastic Uppers and Rubber/Plastic Outsoles

For rubber/plastic footwear to qualify for 6% duty, **the upper must be 90% or more rubber/plastic** on the External Surface Area of the Upper (ESAU). At times, this can be very difficult to determine with a visual review of a sample. It is critical to make sure the shoe is 90% rubber/plastic on the upper as the duty rate is significantly higher if it fails to meet the 90% requirement.

Please note that the upper includes any accessories, or reinforcement in the 90% calculation of the ESAU such as: ankle patches, edging, ornamentation (tassels, pompoms, etc.), buckles, tabs, eyelets, zippers, elastic gore or similar attachments, and decorative or non-functional stitching.

Testing Requirement:



- To ensure that a given style meets the 90% requirement, and qualifies for the lower duty, any Rubber/Plastic upper shoe that is submitted as 90% to 92% rubber/plastic on the upper will require testing at a U.S. lab.

Carryover Footwear Styles

If a footwear style is going to be a carry over into another season, the test report on the previous style must be submitted with the current season style, provided no changes have been made on the carryover style.

U.S. Testing Labs

The U.S. testing labs identified below are required as they have a full understanding of U.S. Customs position on footwear classification and duty application.

Consumer Testing Laboratories, Inc.

Hardlines Testing Laboratory
611 Dream Valley Road
Rogers, AR 72756
Phone: (479) 636-8782
Fax: (479) 636-8961

Customs Laboratory Services LLC

10215 Fernwood Road, Suite 60
Bethesda, MD 20817-1113
Phone: (301) 564-4242
clsllclab@yahoo.com

Tariff Solutions, LLC

402 King Farm Blvd
Suite 125-151
Rockville, MD 20850
Phone: (240) 912-4693
laboratory@tariffsolutions.com

Please note: Kohl's requires testing in a U.S. based testing lab. Please select one of the above labs when your style is subject to the testing requirements above.