

**Chapter 66**

**Umbrellas, sun umbrellas, walking-sticks, seat-sticks,  
whips, riding-crops and parts thereof**

**Notes.**

1.- This Chapter does not cover :

- (a) Measure walking-sticks or the like (heading 90.17);
- (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
- (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2.- Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>66.01</b>		<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) (+).</b>																		
	6601.10.00	- Garden or similar umbrellas	u	C/S											15%	8%	10.0%	45% or Rs. 150/= per unit		
		- Other :																		
	6601.91.00	-- Having a telescopic shaft	u	C/S											15%	8%	10.0%	45% or Rs. 150/= per unit		
	6601.99.00	-- Other	u	C/S											15%	8%	10.0%	45% or Rs. 150/= per unit		
<b>66.02</b>	6602.00.00	<b>Walking-sticks, seat-sticks, whips, riding-crops and the like :</b>																		
	6602.00.10	--- White canes for the blind	u						Free	Free		Free	Free	Free	Free	Ex	Ex			
	6602.00.90	--- Other	u	C					Free	Free		5%	5%		15%	8%	10.0%	15%		
<b>66.03</b>		<b>Parts, trimmings and accessories of articles of heading 66.01 or 66.02.</b>																		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	kg						Free	Free		5%	4.5%		15%	8%	10.0%			
	6603.90.00	- Other	kg						Free	Free		5%	4.5%		15%	8%	10.0%			