

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	NBT	Cess	Excise (S.P.L)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) (+).																		
	6601.10.00	- Garden or similar umbrellas	u											30%	15%	7.5%	2%	30% or Rs. 100/= per unit		
		<i>Umbrella (Folding & Non Folding)</i>	u	S																
		- Other :																		
	6601.91.00	-- Having a telescopic shaft	u											30%	15%	7.5%	2%	30% or Rs. 100/= per unit		
		<i>Umbrella (Folding & Non Folding)</i>	u	S																
	6601.99.00	-- Other	u											30%	15%	7.5%	2%	30% or Rs. 100/= per unit		
		<i>Umbrella (Folding & Non Folding)</i>	u	S																
66.02	6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like :																		
	6602.00.10	--- White canes for the blind	u						Free	Free		Free	Free	Free	Ex	Ex	Ex			
	6602.00.90	--- Other	u						Free	Free		5%	5%	30%	15%	7.5%	2%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
66.03		Parts, trimmings and accessories of articles of heading 66.01 or 66.02.																		
	6603.20.00 -	Umbrella frames, including frames mounted on shafts (sticks)	kg						Free	Free		5%	4.5%	15%	15%	7.5%	2%			
	6603.90.00 -	Other	kg						Free	Free		5%	4.5%	15%	15%	7.5%	2%			