

## 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.

#### ↓ Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

#### ↓ Note on Countervailing Duty

CVD on the goods under this Chapter is fixed by Ntfn 02/2008-CE; dated 01.03.2008; Sl. No.45.

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
<b>6601</b>	<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)</b>										<i>CVD: Umbrellas and sun umbrella; Parts of umbrellas and sun umbrella including umbrella panels is - 5% by Ntfn 05/2006-CE dated 01.03.2006; Sl. No.5B</i>
6601 10 00	- Garden or similar umbrellas	u	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Other:										
6601 91 00	-- Having a telescopic shaft	u	10.00	10.00	---	4	10	0.64	26.849	Free	
6601 99 00	-- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
<b>6602</b>	<b>Walking-sticks, seat-sticks, whips, riding-crops and the like</b>	<b>u</b>	<b>10.00</b>	<b>10.00</b>	<b>---</b>	<b>4</b>	<b>1</b>	<b>0.33</b>	<b>15.926</b>	<b>Free</b>	<i>CVD: Parts of walking-sticks, seat-sticks, whips, riding-crops and the like - 5% by Ntfn 5/2006-CE dated 01.03.2006; CVD 5% by 02/2011-CE dated 01.03.2011 and 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
<b>6603</b>	<b>Parts, trimmings and accessories of articles of heading 66.01 or 66.02</b>										<i>CVD: Parts of walking-sticks, seat-sticks, whips, riding-crops and the like - 5% by Ntfn 5/2006-CE dated 01.03.2006</i>
6603 20 00	- Umbrella frames, including frames mounted on shafts (sticks)	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6603 90	- Other:										
6603 90 10	--- Umbrella ribs	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6603 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

#### Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.