

Central Excise Tariff Act, 1985

Chapter 66 - Umbrellas, Sun Umbrellas, Walking-sticks, Seat-sticks, Whips, Riding-crops and Parts Thereof

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 9017);
- (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 6603 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 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles.

Tariff Item		Description of goods
(1)		(2)
6601		UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS)
6601 10 00	-	Garden or similar umbrellas
	-	Other:
6601 91 00	--	Having a telescopic shaft
6601 99 00	--	Other
6602 00 00		WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING CROPS AND THE LIKE
6603		PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING 6601 TO 6602
1 [***]		
6603 20 00	-	Umbrella frames, including frames mounted on shafts (sticks)
6603 90	-	Other:
6603 90 10	---	Umbrella ribs
6603 90 90	---	Other

1. Omitted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to omission, it read as under:

"6603 10	-	Handles and knobs:
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6603 10 10	---	Umbrella handles with or without stems, plastic
6603 10 90	---	Other

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