

Central Excise Tariff (Amendment) Act, 2004

Chapter LXVI - 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	Unit	Rate of duty
(1)	(2)	(3)	(4)
6601	UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING- STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS)		
6601 10 00	- Garden or similar umbrellas	u	16%
	- Other:		
6601 91 00	-- Having a telescopic shaft	u	16%
6601 99 00	-- Other	u	16%
6602 00 00	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING CROPS AND THE LIKE	u	16%

6603	PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING 6601 TO 6602		
6603 10	- Handles and knobs:		
6603 10 10	-- Umbrella handles with or without stems, plastic	kg.	16%
6603 10 90	-- Other	kg.	16%
6603 20 00	- Umbrella frames, including frames mounted on shafts (sticks)	kg.	16%
6603 90	- Other:		
6603 90 10	-- Umbrella ribs	kg.	16%
6603 90 90	-- Other	kg.	16%