

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.

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).					
	6601.10.00.00	- Garden or similar umbrellas	u	20	7.5	0	0
		- Other :					
	6601.91.00.00	-- Having a telescopic shaft	u	20	7.5	0	0
	6601.99.00.00	-- Other	u	20	7.5	0	0
66.02	6602.00.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	u	20	7.5	0	0
66.03		Parts, trimmings and accessories of articles of heading 66.01 or 66.02.					
	6603.20.00.00	- Umbrella frames, including frames mounted on shafts (sticks)	kg	10	7.5	0	0
	6603.90.00.00	- Other	kg	10	7.5	0	0