

66.01

66.01 - Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) (+).

6601.10 - Garden or similar umbrellas

- Other :

6601.91 - - Having a telescopic shaft

6601.99 - - Other

With the **exception** of umbrellas and sun umbrellas of a kind clearly designed for use as toys or as carnival articles (**Chapter 95**), this heading covers umbrellas and sun umbrellas of all kinds (e.g., "ceremonial" umbrellas, umbrella tents, walking-stick and seat-stick umbrellas, café, market, garden and similar umbrellas), regardless of the materials of which the various components (including fitted accessories and trimmings) are made. Thus the covers may be of any textile fabric, plastics, paper, etc., and they may be embroidered, trimmed with lace, fringed or otherwise decorated.

Walking-stick umbrellas are umbrellas with a rigid cover which gives the article the appearance of a walking-stick.

Umbrella tents consist of large umbrellas provided with a "curtain surround" which may be affixed to the ground (e.g., by means of pegs in the manner of a bell tent, or anchored by means of sand pockets on the inside of the "surround").

Umbrella shafts (sticks) are usually of wood, cane, plastics or metal. The handles may be of the same materials as the shafts (sticks), or they may consist wholly or partly of precious metal or metal clad with precious metal, ivory, horn, bone, amber, tortoise-shell, mother of pearl, etc., and they may incorporate precious or semi-precious stones (natural, synthetic or reconstructed), etc. The handles may also be covered with leather or other material, and may be furnished with tassels or sword-knots.

This heading **does not include** :

- (a) Cases for umbrellas or similar articles, whether or not presented with, but not fitted to the articles. (These are classified in their appropriate headings.)
- (b) Beach tents not having the character of umbrellas or umbrella tents (**heading 63.06**).

○
○ ○

Subheading Explanatory Note.

Subheading 6601.10

Umbrellas which are designed not to be hand-held but to be fixed (e.g., to the ground, to a table or to a stand) are to be regarded as "garden or similar umbrellas". This subheading therefore includes umbrellas for outdoor seats, easels, garden tables, surveyors' tables, etc., and umbrella tents.