

## Chapter 89

### Ships, boats and floating structures

**Note**

1.- A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

HS Hdg.	HS Code	DESCRIPTION	I C L	Unit	Preferential Duty									Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl.Pr.) Levy	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
<b>89.01</b>		<b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.</b>																		
	8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds		u					Free	Free		Free	Free	Free	Ex	Ex	Ex			
	8901.20	- Tankers		u				Free	Free		Free	Free	Free	Ex	Ex	Ex				
	8901.30	- Refrigerated vessels, other than those of subheading 8901.20		u				Free	Free		Free	Free	Free	Ex	Ex	Ex				
	8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods		u				Free	Free		Free	Free	Free	Ex	Ex	Ex				
<b>89.02</b>	8902.00	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>		u									30%	Ex	Ex	Ex				
<b>89.03</b>		<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>																		
	8903.10	- Inflatable :																		
	8903.10.10	--- Rowing boats for sports		u									Free	15%	7.5%	2%				

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					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	8903.10.90	--- Other		u										30%	15%	7.5%	2%				
		- Other :																			
	8903.91	-- Sailboats, with or without auxiliary motor		u										30%	15%	7.5%	2%				
	8903.92	-- Motorboats, other than outboard motorboats																			
	8903.92.10	--- Jet Ski		u										Free	15%	7.5%	2%				
	8903.92.90	--- Other		u										30%	15%	7.5%	2%				
	8903.99	-- Other :																			
	8903.99.10	--- Rowing boats for sports		u										Free	15%	7.5%	2%				
	8903.99.90	--- Other		u										30%	15%	7.5%	2%				
<b>89.04</b>	<b>8904.00</b>	<b>Tugs and pusher craft.</b>																			
	8904.00.10	--- Not exceeding a Dead Weight Tonnage of 500 MT		u										30%	15%	7.5%	2%				
	8904.00.90	--- Other		u										Free	15%	7.5%	2%				
<b>89.05</b>		<b>Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.</b>																			
	8905.10	- Dredgers		u					Free	Free		Free	Free	Free	Ex	Ex	Ex				
	8905.20	- Floating or submersible drilling or production platforms		u					Free	Free		Free	Free	Free	Ex	Ex	Ex				
	8905.90	- Other		u					Free	Free		Free	Free	Free	Ex	Ex	Ex				
<b>89.06</b>		<b>Other vessels, including warships and lifeboats other than rowing boats.</b>																			
	8906.10	- Warships		u					Free	Free		Free	Free	Free	Ex	Ex	Ex				

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					AP	AD	BN	GT	IN	PK	SA	SF								SD
	8906.90	- Other		u					Free	Free		Free	Free	Free	Ex	Ex	Ex			
<b>89.07</b>		<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).</b>																		
	8907.10	- Inflatable rafts		u				Free	Free		Free	Free	Free	Ex	Ex	Ex				
	8907.90	- Other		u				Free	Free		Free	Free	Free	Ex	Ex	Ex				
<b>89.08</b>	8908.00	<b>Vessels and other floating structures for breaking up.</b>		u				Free	Free		Free	Free	Free	Ex	Ex	Ex				