

## 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	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF							
<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>																	
	8901.10.00	- 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			
	8901.20.00	- Tankers	u					Free	Free		Free	Free	Free	Ex	Ex	Ex			
	8901.30.00	- Refrigerated vessels, other than those of subheading 8901.20	u					Free	Free		Free	Free	Free	Ex	Ex	Ex			
	8901.90.00	- 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			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF								SD	
<b>89.02</b>	8902.00.00	<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>																			
	8903.10.00	- Inflatable :																			
	8903.10.10	---Rowing boats for sports	u											Free	15%	Ex	2%				
	8903.10.90	---Other	u											30%	15%	7.5%	2%				
		- Other :																			
	8903.91.00	---Sailboats, with or without auxiliary motor	u											30%	15%	7.5%	2%				
	8903.92.00	---Motorboats, other than outboard motorboats																			
	8903.92.10	---Personal water craft – such as water scooters	u											Free	15%	7.5%	2%				
	8903.92.90	---Other	u											30%	15%	7.5%	2%				
	8903.99.00	---Other :																			
	8903.99.10	---Rowing boats for sports	u											Free	15%	Ex	2%				
	8903.99.90	---Other	u											30%	15%	7.5%	2%				
<b>89.04</b>	8904.00.00	<b>Tugs and pusher craft.</b>																			
	8904.00.10	---Not exceeding a Dead Weight Tonnage of 500 MT	u											30%	15%	Ex	2%				
	8904.00.90	---Other	u											Free	15%	Ex	2%				

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
<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>																		
	8905.10.00	- Dredgers	u					Free	Free		Free	Free	Free	Ex	Ex	Ex				
	8905.20.00	- Floating or submersible drilling or production platforms	u					Free	Free		Free	Free	Free	Ex	Ex	Ex				
	8905.90.00	- 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>																		
	8906.10.00	- Warships	u					Free	Free		Free	Free	Free	Ex	Ex	Ex				
	8906.90.00	- Other	u					Free	Free		Free	Free	Free	Ex	Ex	Ex				
<b>89.07</b>		<b>Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons).</b>																		
	8907.10.00	- Inflatable rafts	u					Free	Free		Free	Free	Free	Ex	Ex	Ex				
	8907.90.00	- Other	u					Free	Free		Free	Free	Free	Ex	Ex	Ex				
<b>89.08</b>	8908.00.00	<b>Vessels and other floating structures for breaking up.</b>	u					Free	Free		Free	Free	Free	Ex	Ex	Ex				