

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							
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.																	
	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			
89.02	8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.		u									30%	Ex	Ex	Ex			
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes (+).																	
	8903.10	- Inflatable :																	
	8903.10.10	--- Rowing boats for sports		u									Free	15%	7.5%	2%			

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									
	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		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%					
89.04	8904.00	Tugs and pusher craft.																				
	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%					
89.05		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.																				
	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					
89.06		Other vessels, including warships and lifeboats other than rowing boats.																				
	8906.10	- Warships		u					Free	Free		Free	Free	Free	Ex	Ex	Ex					
	8906.90	- Other		u					Free	Free		Free	Free	Free	Ex	Ex	Ex					

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							
89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).																	
	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		
89.08	8908.00	Vessels and other floating structures for breaking up.		u					Free	Free		Free	Free	Free	Ex	Ex	Ex		