

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	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.																		
	8901.10.00	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:	u																	
		--- Used:																		
	8901.10.11	---- not more than two years						Free	Free		Free	Free	Free	Free			Ex			
	8901.10.19	---- Other		L				Free	Free		Free	Free	Free	Free			Ex			
	8901.10.90	--- Other						Free	Free		Free	Free	Free	Free			Ex			
	8901.20.00	- Tankers:	u																	
		--- Used:																		
	8901.20.11	---- not more than two years						Free	Free		Free	Free	Free	Free			Ex			
	8901.20.19	---- Other		L				Free	Free		Free	Free	Free	Free			Ex			
	8901.20.90	--- Other						Free	Free		Free	Free	Free	Free			Ex			
	8901.30.00	- Refrigerated vessels, other than those of subheading 8901.20:	u																	
		--- Used:																		
	8901.30.11	---- not more than two years						Free	Free		Free	Free	Free	Free			Ex			
	8901.30.19	---- Other		L				Free	Free		Free	Free	Free	Free			Ex			
	8901.30.90	--- Other															Ex			

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						AP	AD	BN	GT	IN	PK	SA	SF						
	8901.90.00	-	Other vessels for the transport of goods and other vessels for the transport of both persons and goods:	u															
		---	Used:																
	8901.90.11	----	not more than two years						Free	Free		Free	Free	Free			Ex		
	8901.90.19	----	Other		L				Free	Free		Free	Free	Free			Ex		
	8901.90.90	---	Other						Free	Free		Free	Free	Free			Ex		
89.02	8902.00.00		Fishing vessels; factory ships and other vessels for processing or preserving fishery products:	u												Ex	Ex		
		---	Used:																
	8902.00.11	----	not more than two years											15%		Ex	15%		
	8902.00.19	----	Other		L									15%		Ex	15%		
	8902.00.90	---	Other											15%		Ex	15%		
89.03			Yachts and other vessels for pleasure or sports; rowing boats and canoes.																
	8903.10.00	-	Inflatable :																
	8903.10.10	---	Rowing boats for sports	u									Free	Free	8%	Ex			
		---	Other, used:																
	8903.10.21	----	not more than two years											Free					
	8903.10.29	----	Other											Free					
	8903.10.90	---	Other	u										15%	8%	10.0%	15%		
		-	Other :																
	8903.91.00	--	Sailboats, with or without auxiliary motor:	u											8%	7.5%			
		---	Used:																
	8903.91.21	----	not more than two years											15%		7.5%	15%		
	8903.91.29	----	Other		L									15%		7.5%	15%		
	8903.91.90	---	Other											15%		7.5%	15%		
	8903.92.00	--	Motorboats, other than outboard motorboats:																
	8903.92.10	---	Personal water craft – such as water scooters:	u									Free	Free	8%	10.0%			

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
		---	Used:																		
	8903.92.21	----	not more than two years												Free						
	8903.92.29	----	Other		L										Free						
	8903.92.90	---	Other	u											15%	8%	10.0%	15%			
	8903.99.00	--	Other :																		
	8903.99.10	---	Rowing boats for sports:	u										Free	Free	8%	Ex				
		---	Used:																		
	8903.99.21	----	not more than two years												Free						
	8903.99.29	----	Other		L										Free						
	8903.99.90	---	Other	u											15%	8%	10.0%	15%			
89.04	8904.00.00		Tugs and pusher craft.																		
	8904.00.10	---	Not exceeding a Dead Weight Tonnage of 500 MT	u											15%	8%	Ex	15%			
	8904.00.90	---	Other	u										Free	Free	8%	Ex				
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.																		
	8905.10.00	-	Dredgers	u					Free	Free		Free	Free	Free	Free	Ex	Ex				
	8905.20.00	-	Floating or submersible drilling or production platforms	u					Free	Free		Free	Free	Free	Free	Ex	Ex				
	8905.90.00	-	Other	u					Free	Free		Free	Free	Free	Free	Ex	Ex				
89.06			Other vessels, including warships and lifeboats other than rowing boats.																		
	8906.10.00	-	Warships	u					Free	Free		Free	Free	Free	Free	Ex	Ex				
	8906.90.00	-	Other	u					Free	Free		Free	Free	Free	Free	Ex	Ex				

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
89.07		Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons).																		
	8907.10.00 -	Inflatable rafts	u					Free	Free		Free	Free	Free	Free	Free	Ex	Ex			
	8907.90.00 -	Other	u					Free	Free		Free	Free	Free	Free	Free	Ex	Ex			
89.08	8908.00.00	Vessels and other floating structures for breaking up.	u					Free	Free		Free	Free	Free	Free	Free	Ex	Ex			