

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						Free	Free		Free	Free	Free	Free	Ex	Ex	
	8901.20.00	-	Tankers	u						Free	Free		Free	Free	Free	Free	Ex	Ex	
	8901.30.00	-	Refrigerated vessels, other than those of subheading 8901.20	u						Free	Free		Free	Free	Free	Free	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	Free	Ex	Ex	
89.02	8902.00.00		Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	u												30%	Ex	Ex	

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						
89.03			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				
	8903.10.90	---	Other	u											30%	8%	10.0%				
		-	Other :																		
	8903.91.00	--	Sailboats, with or without auxiliary motor	u											30%	8%	7.5%				
	8903.92.00	--	Motorboats, other than outboard motorboats																		
	8903.92.10	---	Personal water craft – such as water scooters	u										Free	Free	8%	10.0%				
	8903.92.90	---	Other	u											30%	8%	10.0%				
	8903.99.00	--	Other :																		
	8903.99.10	---	Rowing boats for sports	u										Free	Free	8%	Ex				
	8903.99.90	---	Other	u											30%	8%	10.0%				
89.04	8904.00.00		Tugs and pusher craft.																		
	8904.00.10	---	Not exceeding a Dead Weight Tonnage of 500 MT	u											30%	8%	Ex				
	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				

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						
89.06			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			
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	Ex	Ex			
	8907.90.00	-	Other	u						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	Ex	Ex			