

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.D)	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															
		---	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	-	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	-	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			
	8901.90	-	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	Free		Ex			
	8901.90.19	----	Other		L			Free	Free		Free	Free	Free	Free		Ex			
	8901.90.90	---	Other					Free	Free		Free	Free	Free	Free		Ex			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
89.02		Fishing vessels; factory ships and other vessels for processing or preserving fishery products:	u																		
		--- 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	- 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	-- Motorboats, other than outboard motorboats:																			
	8903.92.10	--- Personal water craft – such as water scooters:	u											Free	Free	8%	10.0%				
		--- 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	-- 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		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				

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
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	Free	Ex	Ex		
	8905.20.00	- Floating or submersible drilling or production platforms	u						Free	Free		Free	Free	Free	Free	Free	Ex	Ex		
	8905.90.00	- Other	u						Free	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	Free	Ex	Ex		
	8906.90.00	- Other	u						Free	Free		Free	Free	Free	Free	Free	Ex	Ex		
89.07		Other floating structures (for example, rafts, tanks, coffer-dams, 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		