

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)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<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	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds :																			
		---- Used :																			
	8901.10.11	---- not more than two years	u					Free	Free		Free	Free	Free	Free	Free	Ex	Ex			2.5%	
	8901.10.19	---- Other	u	L				Free	Free		Free	Free	Free	Free	Free	Ex	Ex			2.5%	
	8901.10.90	---- Other	u					Free	Free		Free	Free	Free	Free	Free	Ex	Ex			2.5%	
	8901.20	- Tankers :																			
		---- Used :																			
	8901.20.11	---- not more than two years	u					Free	Free		Free	Free	Free	Free	Free	Ex	Ex			2.5%	
	8901.20.19	---- Other	u	L				Free	Free		Free	Free	Free	Free	Free	Ex	Ex			2.5%	
	8901.20.90	---- Other	u					Free	Free		Free	Free	Free	Free	Free	Ex	Ex			2.5%	
	8901.30	- Refrigerated vessels, other than those of subheading 8901.20 :																			
		---- Used :																			
	8901.30.11	---- not more than two years						Free	Free		Free	Free	Free	Free	Free	Ex	Ex			2.5%	
	8901.30.19	---- Other		L				Free	Free		Free	Free	Free	Free	Free	Ex	Ex			2.5%	
	8901.30.90	---- Other						Free	Free		Free	Free	Free	Free	Free	Ex	Ex			2.5%	
	8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods :																			
		---- Used :																			
	8901.90.11	---- not more than two years	u					Free	Free		Free	Free	Free	Free	Free	Ex	Ex			2.5%	
	8901.90.19	---- Other	u	L				Free	Free		Free	Free	Free	Free	Free	Ex	Ex			2.5%	
	8901.90.90	---- Other	u	TS				Free	Free		Free	Free	Free	Free	Free	Ex	Ex			2.5%	

HS Hdq	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>89.02</b>	8902.00	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>	u																		
		--- Used :																			
	8902.00.11	---- not more than two years		TS											15%	Ex	Ex	15%			2.5%
	8902.00.19	---- Other		L											15%	Ex	Ex	15%			2.5%
	8902.00.90	--- Other		TS											15%	Ex	Ex	15%			2.5%
<b>89.03</b>		<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>																			
	8903.10	- Inflatable :																			
	8903.10.10	--- Rowing boats for sports	u	TS										Free	Free	15%	Ex				2.5%
		--- Other, used:																			
	8903.10.21	---- not more than two years		TS											Free	15%	10				2.5%
	8903.10.29	---- Other													Free	15%	10				2.5%
	8903.10.90	--- Other	u	TS											15%	15%	10.0%	15%			2.5%
		- Other :																			
	8903.91.00	--- Sailboats, with or without auxiliary motor:	u													15%	7.5%				2.5%
		--- Used:																			
	8903.91.21	---- not more than two years													15%	15%	7.5%	15%			
	8903.91.29	---- Other		L											15%	15%	7.5%	15%			
	8903.91.90	--- Other		TS											15%	15%	7.5%	15%			
	8903.92	--- Motorboats, other than outboard motorboats:																			
	8903.92.10	--- Personal water craft — such as water scooters:	u	TS										Free	Free	15%	10.0%				2.5%
		--- Used:																			
	8903.92.21	---- not more than two years		TS											Free	15%	10.0%				2.5%
	8903.92.29	---- Other		L											Free	15%	10.0%				2.5%
	8903.92.90	--- Other	u	TS											15%	15%	10.0%	15%			2.5%
	8903.99	--- Other :																			
	8903.99.10	--- Rowing boats for sports:	u	TS										Free	Free	15%	Ex				2.5%
		--- Used:																			
	8903.99.21	---- not more than two years													Free	15%	10.0%				2.5%
	8903.99.29	---- Other		L											Free	15%	10.0%				2.5%
	8903.99.90	--- Other	u												15%	15%	10.0%	15%			2.5%
		- Inflatable (including rigid hull inflatable) boats :																			
	8903.11	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg :																			
		--- Used :																			
	8903.11.21	---- not more than two years	u	TS											Free	15%	10.0%	15%			2.5%
	8903.11.29	---- Other	u	L											Free	15%	10.0%	15%			2.5%
	8903.11.90	--- Other	u	TS											15%	15%	10.0%	15%			2.5%

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF							
	8903.12	--	Not designed for use with a motor and unladen (net) weight not exceeding 100 kg :																	
	8903.12.10	---	Rowing boats for sports	u	TS									Free	Free	15%	10.0%			2.5%
		---	Other, used :																	
	8903.12.21	----	not more than two years	u	TS										15%	15%	10.0%			2.5%
	8903.12.29	----	Other	u											15%	15%	10.0%			2.5%
	8903.12.90	---	Other	u	TS										15%	15%	10.0%	15%		2.5%
	8903.19	--	Other :																	
	8903.19.10	---	Rowing boats for sports	u	TS										Free	Free	15%	10.0%		2.5%
		---	Other, used :																	
	8903.19.21	----	not more than two years	u	TS										15%	15%	10%			2.5%
	8903.19.29	----	Other	u											15%	15%	10%			2.5%
	8903.19.90	---	Other	u	TS										15%	15%	10%	15%		2.5%
		-	Sailboats, other than inflatable, with or without auxiliary motor :																	
	8903.21	--	Of a length not exceeding 7.5 m :																	
		---	Used :																	
	8903.21.11	----	not more than two years	u	TS										15%	15%	10%	15%		2.5%
	8903.21.19	----	Other	u	L										15%	15%	10%	15%		2.5%
	8903.21.90	---	Other	u	TS										15%	15%	10%	15%		2.5%
	8903.22	--	Of a length exceeding 7.5 m but not exceeding 24 m :																	
		---	Used :																	
	8903.22.11	----	not more than two years	u	TS										15%	15%	10%	15%		2.5%
	8903.22.19	----	Other	u	L										15%	15%	10%	15%		2.5%
	8903.22.90	---	Other	u	TS										15%	15%	10%	15%		2.5%
	8903.23	--	Of a length exceeding 24 m :																	
		---	Used :																	
	8903.23.11	----	not more than two years	u	TS										15%	15%	10%	15%		2.5%
	8903.23.19	----	Other	u	L										15%	15%	10%	15%		2.5%
	8903.23.90	---	Other	u	TS										15%	15%	10%	15%		2.5%
		-	Motorboats, other than inflatable, not including outboard motorboats :																	
	8903.31	--	Of a length not exceeding 7.5 m :																	
	8903.31.10	---	Personal water craft – such as water scooters	u	TS										Free	Free	15%	10%		2.5%
		---	Used :																	
	8903.31.21	----	not more than two years	u	TS										15%	15%	10%			2.5%
	8903.31.29	----	Other	u	L										15%	15%	10%			2.5%
	8903.31.90	---	Other	u	TS										15%	15%	10%	15%		2.5%
	8903.32	--	Of a length exceeding 7.5 m but not exceeding 24 m :																	
	8903.32.10	---	Personal water craft – such as water scooters	u	TS										Free	Free	15%	10.0%		2.5%
		---	Used :																	
	8903.32.21	----	not more than two years	u	TS										15%	15%	10.0%			2.5%
	8903.32.29	----	Other	u	L										15%	15%	10.0%			2.5%
	8903.32.90	---	Other	u	TS										15%	15%	10.0%	15%		2.5%
	8903.33	--	Of a length exceeding 24 m :																	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD							
	8903.33.10	---	Personal water craft – such as water scooters	u	TS									Free	Free	15%	10.0%			2.5%	
		---	Used :																		
	8903.33.21	----	not more than two years	u	TS										15%	15%	10.0%			2.5%	
	8903.33.29	----	Other	u	L										15%	15%	10.0%			2.5%	
	8903.33.90	---	Other	u	TS										15%	15%	10.0%	15%		2.5%	
		-	Other :																		
	8903.93	--	Of a length not exceeding 7.5 m :																		
	8903.93.10	---	Rowing boats for sports	u	TS									Free	Free	15%	10.0%			2.5%	
		---	Used :																		
	8903.93.21	----	not more than two years	u	TS										15%	15%	10.0%			2.5%	
	8903.93.29	----	Other	u	L										15%	15%	10.0%			2.5%	
	8903.93.90	---	Other	u	TS										15%	15%	10.0%	15%		2.5%	
	8903.99	--	Other :																		
	8903.99.10	---	Rowing boats for sports	u	TS									Free	Free	15%	10.0%			2.5%	
		---	Used :																		
	8903.99.21	----	not more than two years	u	TS										15%	15%	10.0%			2.5%	
	8903.99.29	----	Other	u	L										15%	15%	10.0%			2.5%	
	8903.99.90	---	Other	u	TS										15%	15%	10.0%	15%		2.5%	
<b>89.04</b>	8904.00		<b>Tugs and pusher craft.</b>																		
	8904.00.10	---	Not exceeding a Dead Weight Tonnage of 500 MT	u	TS										15%	15%	Ex	15%		2.5%	
	8904.00.90	---	Other	u	TS									Free	Free	15%	Ex			2.5%	
<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	-	Dredgers	u	TS				Free	Free		Free	Free	Free	Free	Ex	Ex			2.5%	
	8905.20	-	Floating or submersible drilling or production platforms	u				Free	Free		Free	Free	Free	Free	Free	Ex	Ex			2.5%	
	8905.90	-	Other	u	TS			Free	Free		Free	Free	Free	Free	Free	Ex	Ex			2.5%	
<b>89.06</b>			<b>Other vessels, including warships and lifeboats other than rowing boats.</b>																		
	8906.10	-	Warships	u	TS			Free	Free		Free	Free	Free	Free	Free	Ex	Ex			2.5%	
	8906.90	-	Other	u	TS			Free	Free		Free	Free	Free	Free	Free	Ex	Ex			2.5%	
<b>89.07</b>			<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).</b>																		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD								SG
	8907.10	-	Inflatable rafts	u	TS					Free	Free		Free	Free	Free	Free	Ex	Ex			2.5%	
	8907.90	-	Other :	u	TS					Free	Free		Free	Free	Free	Free	Ex	Ex			2.5%	
	8907.90.10	---	Polymer based buoys and floating pads having weight not exceeding 1kg designed to be used with fishing nets	u	TS					Free	Free		Free	Free	Free	15%	Ex	Ex			2.5%	
	8907.90.90	---	Other	u	TS					Free	Free		Free	Free	Free	Free	Ex	Ex			2.5%	
<b>89.08</b>	8908.00		<b>Vessels and other floating structures for breaking up.</b>	u	TS					Free	Free		Free	Free	Free	Free	Ex	Ex			2.5%	