

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 | | | | | | |
| 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 : | | | | | | | | | | | | | | | | | | |
| | | --- | Used : | | | | | | | | | | | | | | | | | | |
| | 8901.10.11 | ---- | not more than two years | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | | 2.5% | |
| | 8901.10.19 | ---- | Other | u | L | | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | | 2.5% | |
| | 8901.10.90 | ---- | Other | u | | | | | | 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 | Ex | Ex | | 2.5% | |
| | 8901.20.19 | ---- | Other | u | L | | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | | 2.5% | |
| | 8901.20.90 | ---- | Other | u | | | | | | 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 | Ex | Ex | | 2.5% | |
| | 8901.30.19 | ---- | Other | | L | | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | | 2.5% | |
| | 8901.30.90 | ---- | Other | | | | | | | 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 | Ex | Ex | | 2.5% | |
| | 8901.90.19 | ---- | Other | u | L | | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | | 2.5% | |
| | 8901.90.90 | ---- | Other | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | | 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 | SD | SG | | | | | | |
| 89.02 | 8902.00 | | 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 | Ex | 15% | | 2.5% |
| | 8902.00.19 | ---- | Other | | L | | | | | | | | | | | 15% | Ex | Ex | 15% | | 2.5% |
| | 8902.00.90 | --- | Other | | | | | | | | | | | | | 15% | Ex | Ex | 15% | | 2.5% |
| 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 | 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 | | | | | | | | | | | | Free | 15% | Ex | 15% | | 2.5% |
| | 8903.11.29 | ---- | Other | u | L | | | | | | | | | | | Free | 15% | Ex | 15% | | 2.5% |
| | 8903.11.90 | --- | Other | u | | | | | | | | | | | | 15% | 15% | Ex | 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 | SD | SG | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| | 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 | | | | | | | | | | | Free | Free | 15% | 10.0% | | 2.5% | |
| | | ---- | Other, used : | | | | | | | | | | | | | | | | | | |
| | 8903.12.21 | ---- | not more than two years | u | | | | | | | | | | | | 15% | 15% | Ex | | 2.5% | |
| | 8903.12.29 | ---- | Other | u | | | | | | | | | | | | 15% | 15% | Ex | | 2.5% | |
| | 8903.12.90 | ---- | Other | u | | | | | | | | | | | | 15% | 15% | Ex | 15% | 2.5% | |
| | 8903.19 | -- | Other : | | | | | | | | | | | | | | | | | | |
| | 8903.19.10 | ---- | Rowing boats for sports | u | | | | | | | | | | | Free | Free | 15% | 10.0% | | 2.5% | |
| | | ---- | Other, used : | | | | | | | | | | | | | | | | | | |
| | 8903.19.21 | ---- | not more than two years | u | | | | | | | | | | | | 15% | 15% | Ex | | 2.5% | |
| | 8903.19.29 | ---- | Other | u | | | | | | | | | | | | 15% | 15% | Ex | | 2.5% | |
| | 8903.19.90 | ---- | Other | u | | | | | | | | | | | | 15% | 15% | Ex | 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 | | | | | | | | | | | | 15% | 15% | 7.5% | 15% | 2.5% | |
| | 8903.21.19 | ---- | Other | u | L | | | | | | | | | | | 15% | 15% | 7.5% | 15% | 2.5% | |
| | 8903.21.90 | ---- | Other | u | | | | | | | | | | | | 15% | 15% | 7.5% | 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 | | | | | | | | | | | | 15% | 15% | 7.5% | 15% | 2.5% | |
| | 8903.22.19 | ---- | Other | u | L | | | | | | | | | | | 15% | 15% | 7.5% | 15% | 2.5% | |
| | 8903.22.90 | ---- | Other | u | | | | | | | | | | | | 15% | 15% | 7.5% | 15% | 2.5% | |
| | 8903.23 | -- | Of a length exceeding 24 m : | | | | | | | | | | | | | | | | | | |
| | | ---- | Used : | | | | | | | | | | | | | | | | | | |
| | 8903.23.11 | ---- | not more than two years | u | | | | | | | | | | | | 15% | 15% | 7.5% | 15% | 2.5% | |
| | 8903.23.19 | ---- | Other | u | L | | | | | | | | | | | 15% | 15% | 7.5% | 15% | 2.5% | |
| | 8903.23.90 | ---- | Other | u | | | | | | | | | | | | 15% | 15% | 7.5% | 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 | | | | | | | | | | | Free | Free | 15% | Ex | | 2.5% | |
| | | ---- | Used : | | | | | | | | | | | | | | | | | | |
| | 8903.31.21 | ---- | not more than two years | u | | | | | | | | | | | | 15% | 15% | Ex | | 2.5% | |
| | 8903.31.29 | ---- | Other | u | L | | | | | | | | | | | 15% | 15% | Ex | | 2.5% | |
| | 8903.31.90 | ---- | Other | u | | | | | | | | | | | | 15% | 15% | Ex | 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 | | | | | | | | | | | Free | Free | 15% | Ex | | 2.5% | |
| | | ---- | Used : | | | | | | | | | | | | | | | | | | |
| | 8903.32.21 | ---- | not more than two years | u | | | | | | | | | | | | 15% | 15% | Ex | | 2.5% | |
| | 8903.32.29 | ---- | Other | u | L | | | | | | | | | | | 15% | 15% | Ex | | 2.5% | |
| | 8903.32.90 | ---- | Other | u | | | | | | | | | | | | 15% | 15% | Ex | 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 | SG | | | | | | |
| | 8903.33.10 | --- | Personal water craft – such as water scooters | u | | | | | | | | | | | Free | Free | 15% | Ex | | 2.5% | |
| | | --- | Used : | | | | | | | | | | | | | | | | | | |
| | 8903.33.21 | ---- | not more than two years | u | | | | | | | | | | | | 15% | 15% | Ex | | 2.5% | |
| | 8903.33.29 | ---- | Other | u | L | | | | | | | | | | | 15% | 15% | Ex | | 2.5% | |
| | 8903.33.90 | --- | Other | u | | | | | | | | | | | | 15% | 15% | Ex | 15% | 2.5% | |
| | | - | Other : | | | | | | | | | | | | | | | | | | |
| | 8903.93 | -- | Of a length not exceeding 7.5 m : | | | | | | | | | | | | | | | | | | |
| | 8903.93.10 | --- | Rowing boats for sports | u | | | | | | | | | | | Free | Free | 15% | 10.0% | | 2.5% | |
| | | --- | Used : | | | | | | | | | | | | | | | | | | |
| | 8903.93.21 | ---- | not more than two years | u | | | | | | | | | | | | 15% | 15% | Ex | | 2.5% | |
| | 8903.93.29 | ---- | Other | u | L | | | | | | | | | | | 15% | 15% | Ex | | 2.5% | |
| | 8903.93.90 | --- | Other | u | | | | | | | | | | | | 15% | 15% | Ex | 15% | 2.5% | |
| | 8903.99 | -- | Other : | | | | | | | | | | | | | | | | | | |
| | 8903.99.10 | --- | Rowing boats for sports | u | | | | | | | | | | | Free | Free | 15% | 10.0% | | 2.5% | |
| | | --- | Used : | | | | | | | | | | | | | | | | | | |
| | 8903.99.21 | ---- | not more than two years | u | | | | | | | | | | | | 15% | 15% | Ex | | 2.5% | |
| | 8903.99.29 | ---- | Other | u | L | | | | | | | | | | | 15% | 15% | Ex | | 2.5% | |
| | 8903.99.90 | --- | Other | u | | | | | | | | | | | | 15% | 15% | 10.0% | 15% | 2.5% | |
| | | | | | | | | | | | | | | | | | | | | | |
| 89.04 | 8904.00 | | Tugs and pusher craft. | | | | | | | | | | | | | | | | | | |
| | 8904.00.10 | --- | Not exceeding a Dead Weight Tonnage of 500 MT | u | | | | | | | | | | | | 15% | 15% | Ex | 15% | 2.5% | |
| | 8904.00.90 | --- | Other | u | | | | | | | | | | | Free | Free | 15% | Ex | | 2.5% | |
| | | | | | | | | | | | | | | | | | | | | | |
| 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 | Free | Ex | Ex | | 2.5% | |
| | 8905.20 | - | Floating or submersible drilling or production platforms | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | | 2.5% | |
| | 8905.90 | - | Other | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | | 2.5% | |
| | | | | | | | | | | | | | | | | | | | | | |
| 89.06 | | | Other vessels, including warships and lifeboats other than rowing boats. | | | | | | | | | | | | | | | | | | |
| | 8906.10 | - | Warships | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | | 2.5% | |
| | 8906.90 | - | Other | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | | 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 | SD | SG | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | |
| 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 | 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 | | | | | | Free | Free | | Free | Free | Free | 15% | Ex | Ex | | | 2.5% | |
| | 8907.90.90 | --- | Other | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | | | 2.5% | |
| | | | | | | | | | | | | | | | | | | | | | | |
| 89.08 | 8908.00 | | Vessels and other floating structures for breaking up. | u | | | | | | Free | Free | | Free | Free | Free | Free | Ex | Ex | | | 2.5% | |
| | | | | | | | | | | | | | | | | | | | | | | |