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.

									Р	refere	ntial C	Outy				Com		PAL					S
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	Cess	Excise (S.P.D)	SSCL	CL
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:																				
	8901.10.11		Used : not more than two years	u						Free	Free		Free	Free		Free	18%	Ex				2.5%	
	8901.10.19 8901.10.90		Other Other	u u	L					Free Free	Free Free		Free Free	Free Free	Free Free	Free Free	18% 18%	Ex Ex				2.5% 2.5%	
	8901.20	-	Tankers:																				
	8901.20.11		Used: not more than two years	u			1			Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	+
	8901.20.11		Other	u U	1					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	+
	8901.20.90		Other	u	_					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	1
	8901.30	-	Refrigerated vessels, other than those of subheading 8901.20 :																				
	2224 22 44		Used:								_					_	4007					2 =0/	—
	8901.30.11		not more than two years				<u> </u>			Free	Free		Free	Free		Free	18%	Ex				2.5%	₩
	8901.30.19 8901.30.90		Other Other		<u> </u>					Free	Free Free		Free Free	Free Free		Free Free	18% 18%	Ex Ex				2.5% 2.5%	+-
	8901.90	-	Other vessels for the transport of goods and other vessels for the transport of both persons and goods :							Free	пее		пее	пее	Free	пее	10%	LX				2.3%	
			Used:			<u> </u>																	
	8901.90.11		not more than two years	u							Free		Free			Free	18%	Ex				2.5%	₩
	8901.90.19		Other	U	L						Free		Free			Free	18%	Ex				2.5%	₩
1	8901.90.90		Other	u			<u> </u>			Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	$\perp \perp \mid$

									P	refere	ntial [Outy						PAL Cos				S	
HS Hdg	HS Code		Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	Cess	Excise (S.P.D)	SSCL	C L
89.02	8902.00		Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	u																			
	0002.00.11		Used:													150/	100/	F		150/		2.50/	+
	8902.00.11 8902.00.19		not more than two years Other		ı											15% 15%	18% 18%	Ex Ex		15% 15%		2.5% 2.5%	+
	8902.00.19		Other		L											15%	18%	Ex		15%		2.5%	+-
	0902.00.90		Other													13 /0	10 /0	LX		13 /0		2.3 /0	+
89.03			Yachts and other vessels for pleasure or sports; rowing boats and canoes.																				
																							+
		-	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	18%	Ex		15%		2.5%	₩
	8903.11.29 8903.11.90		Other Other	u	L											Free 15%	18% 18%	Ex Ex		15% 15%		2.5% 2.5%	+
	8903.11		Not designed for use with a motor and unladen (net) weight not exceeding 100 kg:	u												1370	1070	LX		1370		2.370	
	8903.12.10		Rowing boats for sports	u											Free	Free	18%	10.0%				2.5%	
			Other, used:																				—
	8903.12.21		not more than two years	u													18%					2.5%	₩
	8903.12.29 8903.12.90		Other Other	u												15% 15%	18% 18%	Ex Ex		15%		2.5% 2.5%	+
	8903.12.90		Other:	u												1370	1070	LX		1370		2.5%	+
	8903.19.10		Rowing boats for sports	u											Free	Free	18%	10.0%				2.5%	†
			Other, used :																				
	8903.19.21		not more than two years	u												15%	18%	Ex				2.5%	
	8903.19.29		Other	u												15%	18%	Ex				2.5%	<u> </u>
	8903.19.90		Other	u												15%	18%	Ex		15%		2.5%	
	8903.21	-	Sailboats, other than inflatable, with or without auxiliary motor: Of a length not exceeding 7.5 m:																				_
	0903.21		Used:																				\vdash
	8903.21.11	 	not more than two years	u												15%	18%	7.5%		15%		2.5%	
	8903.21.19		Other	u	L											15%	18%	7.5%		15%		2.5%	
	8903.21.90		Other	u												15%	18%	7.5%		15%		2.5%	
	8903.22		Of a length exceeding 7.5 m but not exceeding 24 m:																				<u> </u>
	8903.22.11		Used:	 ,		-		 								15%	18%	7.5%		15%		2.5%	+
	8903.22.11	1	not more than two years Other	u u	ı	 	+	 								15%	18%	7.5%		15%		2.5%	+
	8903.22.19		Other	u	<u> </u>											15%	18%	7.5%		15%		2.5%	
	8903.23		Of a length exceeding 24 m : Used :													1370	1070	71370		13 70		213 70	\vdash
	8903.23.11		not more than two years	u												15%	18%	7.5%		15%		2.5%	
	8903.23.19		Other	u	L											15%	18%	7.5%		15%		2.5%	
	8903.23.90		Other	u												15%	18%	7.5%		15%		2.5%	_
	0000 5	-	Motorboats, other than inflatable, not including outboard motorboats:																				
	8903.31		Of a length not exceeding 7.5 m:			<u> </u>	1	<u> </u>			<u> </u>		<u> </u>	<u> </u>		 				<u> </u>			₩
	8903.31.10		Personal water craft – such as water scooters	u											Free	Free	18%	Ex				2.5%	

HS Code				۸L	P						outy	ntial L	refere	P								
9903.31.21	SSCL	Excise (S.P.D)	Cess	SG	Gen	VAT	Gen Duty	SG	SD	SF	SA	PK	IN	GT	BN	AD	AP	ICL/ SLSI	Unit	Code Description	g HS Code	HS Hdg
\$993.31.21																				Used		
8903.12.09	2.5%				Ev	1,0%	150%														8003 31 31	
8903.31.90	2.5%					!												1				
\$993.32	2.5%		15%																			
Second																				.32 Of a length exceeding 7.5 m but not		
B003.32.21	2.5%				Ex	18%	Free	Free											u	.32.10 Personal water craft – such as water	8903.32.10	
8903.32.90																				Used :		
8903.32.90	2.5%																		u			
8903.33	2.5%		4.507			!												L				
Secondary Seco	2.5%		15%		Ex	18%	15%												u			
Septiment Sept	2.5%				Ex	18%	Free	Free											u	.33.10 Personal water craft – such as water		
S903,33.21 not more than two years																					+	
8903.33.29 Other	2.5%				Fv	18%	15%												- 11		8903 33 21	
Section Sect	2.5%																	1				
Second Content	2.5%		15%																			
8903.93.10 Rowing boats for sports U																						
Septiment Sept																				.93 Of a length not exceeding 7.5 m:	8903.93	
890.3 9.2	2.5%				10.0%	18%	Free	Free											u		8903.93.10	
8903.93.29 Other																						
Second	2.5%																					
Second	2.5%		1 50/															L		<u> </u>		
September Sept	2.5%		15%		EX	18%	15%												u			
September Sept	2.5%				10.0%	18%	Free	Free												99 10 Powing hoats for sports	8903.99	
8903.99.21 not more than two years u	2.5 /0				10.0 /0	10 /0	1166	1166											u		0505.55.10	
8903.99.29 Other	2.5%				Ex	18%	15%												u		8903.99.21	
8903.99.90 Other	2.5%																	L				
8904.00.10 Not exceeding a Dead Weight Tonnage of 500 MT 8904.00.90 Other u	2.5%		15%		10.0%	18%	15%												u			
8904.00.10 Not exceeding a Dead Weight Tonnage of 500 MT 8904.00.90 Other u																					0004.00	00.04
89.05 Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating or submersible drilling or																				.00 Tugs and pusher craft.	8904.00	89.04
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	2.5%		15%		Ex	18%	15%												u		8904.00.10	
floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or	2.5%				Ex	18%	Free	Free											u		8904.00.90	
																				floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or		89.05
	2.50/				F	1007	F	F	F	F		Г	Г							10 Duodesiis	0005.10	
8905.10 - Dredgers u Free Free Free Free Free Free Free Fr	2.5%				ΕX	18%	rree	⊦ree	⊢ree	⊦ree	 	ree	⊦ree									
platforms u Free Fr	2.5%																		u	platforms		
8905.90 - Other u Free Free Free Free Free Free 18% Ex	2.5%				EX	18%	rree	rree	rree	rree	 	rree	rree						u	.90 - Other	<u> </u>	
89.06 Other vessels, including warships and lifeboats other than rowing boats.																						89.06
8906.10 - Warships u Free Free Free Free Free Free Free Fr	2.5%				Ex	18%	Free	Free	Free	Free		Free	Free						u	.10 - Warships	8906.10	

									P	refere	ntial [Outy					PAL	Evoico		S			
HS Hdg	HS Code	Code	Description	Unit	ICL/ SLSI	AP	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	Cess	Excise (S.P.D)	SSCL	C
	8906.90	-	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
89.07			Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).																				
	8907.10 8907.90	-	Inflatable rafts Other:	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5% 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%	18%	Ex				2.5%	
	8907.90.90		Other	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	\square
89.08	8908.00		Vessels and other floating structures for breaking up.	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	