

# 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			Gen	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 old	u					Free	Free		Free	Free	Free	Free	18%	Ex			2.5%			
	8901.10.19	----	Other	u	L				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%			
	8901.10.90	---	Other	u					Free	Free		Free	Free	Free	Free	18%	Ex			2.5%			
	8901.20	-	Tankers :																				
		---	Used :																				
	8901.20.11	----	not more than two years old	u					Free	Free		Free	Free	Free	Free	18%	Ex			2.5%			
	8901.20.19	----	Other	u	L				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%			
	8901.30	-	Refrigerated vessels, other than those of subheading 8901.20 :																				
		---	Used :																				
	8901.30.11	----	not more than two years old						Free	Free		Free	Free	Free	Free	18%	Ex			2.5%			
	8901.30.19	----	Other		L				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%			
	8901.30.90	---	Other						Free	Free		Free	Free	Free	Free	18%	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 old	u					Free	Free		Free	Free	Free	Free	18%	Ex			2.5%			
	8901.90.19	----	Other	u	L				Free	Free		Free	Free	Free	Free	18%	Ex			2.5%			
	8901.90.90	---	Other	u					Free	Free		Free	Free	Free	Free	18%	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			Gen	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 old												20%	18%	Ex		5%		2.5%		
	8902.00.19	----	Other		L										20%	18%	Ex		5%		2.5%		
	8902.00.90	----	Other												20%	18%	Ex		5%		2.5%		
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		10%		2.5%		
	8903.11.29	----	Other	u	L										Free	18%	Ex		10%		2.5%		
	8903.11.90	----	Other	u											20%	18%	Ex		10%		2.5%		
	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	18%	10.0%			2.5%		
		---	Other, used :																				
	8903.12.21	----	not more than two years	u												20%	18%	Ex			2.5%		
	8903.12.29	----	Other	u												20%	18%	Ex			2.5%		
	8903.12.90	----	Other	u												20%	18%	Ex		10%	2.5%		
	8903.19	--	Other :																				
	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												20%	18%	Ex			2.5%		
	8903.19.29	----	Other	u												20%	18%	Ex			2.5%		
	8903.19.90	----	Other	u												20%	18%	Ex		10%	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												20%	18%	7.5%		10%	2.5%		
	8903.21.19	----	Other	u	L											20%	18%	7.5%		10%	2.5%		
	8903.21.90	----	Other	u												20%	18%	7.5%		10%	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												20%	18%	7.5%		10%	2.5%		
	8903.22.19	----	Other	u	L											20%	18%	7.5%		10%	2.5%		
	8903.22.90	----	Other	u												20%	18%	7.5%		10%	2.5%		
	8903.23	--	Of a length exceeding 24 m :																				
		---	Used :																				
	8903.23.11	----	not more than two years	u												20%	18%	7.5%		10%	2.5%		
	8903.23.19	----	Other	u	L											20%	18%	7.5%		10%	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			Gen	SG				
	8903.23.90	----	Other	u												20%	18%	7.5%		10%		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	18%	Ex				2.5%	
		----	Used :																				
	8903.31.21	-----	not more than two years	u												20%	18%	Ex				2.5%	
	8903.31.29	-----	Other	u	L											20%	18%	Ex				2.5%	
	8903.31.90	----	Other	u												20%	18%	Ex		10%		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	18%	Ex				2.5%	
		----	Used :																				
	8903.32.21	-----	not more than two years	u												20%	18%	Ex				2.5%	
	8903.32.29	-----	Other	u	L											20%	18%	Ex				2.5%	
	8903.32.90	----	Other	u												20%	18%	Ex		10%		2.5%	
	8903.33	--	Of a length exceeding 24 m :																				
	8903.33.10	----	Personal water craft – such as water scooters	u											Free	Free	18%	Ex				2.5%	
		----	Used :																				
	8903.33.21	-----	not more than two years	u												20%	18%	Ex				2.5%	
	8903.33.29	-----	Other	u	L											20%	18%	Ex				2.5%	
	8903.33.90	----	Other	u												20%	18%	Ex		10%		2.5%	
		-	Other :																				
	8903.93	--	Of a length not exceeding 7.5 m :																				
	8903.93.10	----	Rowing boats for sports	u											Free	Free	18%	Ex				2.5%	
		----	Used :																				
	8903.93.21	-----	not more than two years	u												20%	18%	Ex				2.5%	
	8903.93.29	-----	Other	u	L											20%	18%	Ex				2.5%	
	8903.93.90	----	Other	u												20%	18%	Ex		10%		2.5%	
	8903.99	--	Other :																				
	8903.99.10	----	Rowing boats for sports	u											Free	Free	18%	Ex				2.5%	
		----	Used :																				
	8903.99.21	-----	not more than two years	u												20%	18%	Ex				2.5%	
	8903.99.29	-----	Other	u	L											20%	18%	Ex				2.5%	
	8903.99.90	----	Other	u												20%	18%	10.0%		10%		2.5%	
<b>89.04</b>	<b>8904.00</b>		<b>Tugs and pusher craft.</b>																				
	8904.00.10	----	Not exceeding a Dead Weight Tonnage of 500 MT	u												20%	18%	Ex		5%		2.5%	
	8904.00.90	----	Other	u											Free	Free	18%	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>																				

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			Gen	SG				
	8905.10	-	Dredgers	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8905.20	-	Floating or submersible drilling or production platforms	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8905.90	-	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
<b>89.06</b>			<b>Other vessels, including warships and lifeboats other than rowing boats.</b>																				
	8906.10	-	Warships	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8906.90	-	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
<b>89.07</b>			<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).</b>																				
	8907.10	-	Inflatable rafts	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8907.90	-	Other :	u																		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	20%	18%	Ex				2.5%	
	8907.90.90	----	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
<b>89.08</b>	8908.00		<b>Vessels and other floating structures for breaking up.</b>	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	