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.

						Preferential Duty									_		P	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	C
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:																				1
	8901.10.11		not more than two years	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	1
	8901.10.19		Other	u	L					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	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:		-		-							-			400/					2 =0/	+
	8901.30.11		not more than two years				1			Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	+
	8901.30.19		Other		L		<u> </u>			Free	Free		Free		Free	Free	18%	Ex		-		2.5%	+
	8901.30.90		Other				<u> </u>			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	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	1
	8901.90.19		Other	u	L					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	1
	8901.90.90		Other	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	

	HS Code								F	refere	ential C	Outy						PAL					S
HS Hdg			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
89.02	8902.00		Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	u																			
	0000 00 11		Used:													450/	400/	_		450/		2 50/	\perp
	8902.00.11 8902.00.19		not more than two years Other													15% 15%	18% 18%	Ex Ex		15% 15%		2.5%	+
	8902.00.19		Other		L											15%	18%	Ex		15%		2.5% 2.5%	+
	0302.00.30		Cuici													13 /0	10 /0	LA		1370		2.570	+
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%	\perp
	8903.11.29		Other Other	u	L											Free 15%	18% 18%	Ex		15% 15%		2.5% 2.5%	+
	8903.11.90 8903.12		Not designed for use with a motor and unladen (net) weight not exceeding 100 kg:	u												15%	18%	Ex		15%		2.5%	
	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												15%	18%	Ex				2.5%	
	8903.12.29		Other	u												15%	18%	Ex				2.5%	\perp
	8903.12.90		Other	u												15%	18%	Ex		15%		2.5%	+
	8903.19 8903.19.10		Other: Rowing boats for sports	u											Free	Free	18%	10.0%				2.5%	+
	6903.19.10		Other, used :	u											riee	пее	10%	10.0%				2.5%	+
	8903.19.21		not more than two years	u												15%	18%	Ex				2.5%	\top
	8903.19.29		Other	u												15%	18%	Ex				2.5%	
	8903.19.90		Other	u												15%	18%	Ex		15%		2.5%	
			Sailboats, other than inflatable, with or without auxiliary motor:																				
	8903.21		Of a length not exceeding 7.5 m:																				4
	0002 21 11		Used:				-									15%	18%	7.50/		15%		2 50/	+
	8903.21.11 8903.21.19		not more than two years Other	u u	1											15%	18%	7.5% 7.5%		15%		2.5% 2.5%	+
	8903.21.19			u														7.5%		15%		2.5%	+
	8903.22		Of a length exceeding 7.5 m but not exceeding 24 m :	u												1370	1070	71370		1370		21370	
	0000 57 :		Used:																	4 == - :			\perp
	8903.22.11		not more than two years	u												15%	18%	7.5%		15%		2.5%	+
	8903.22.19 8903.22.90		Other	u	L											15%	18%	7.5%		15%		2.5%	+
	8903.22.90 8903.23		Other Of a length exceeding 24 m:	u			-									15%	18%	7.5%		15%		2.5%	++
	0303.23		Used:														 						+
	8903.23.11		not more than two years	u												15%	18%	7.5%		15%		2.5%	\Box
	8903.23.19		Other	u	L											15%				15%		2.5%	

	HS Code					Preferential Duty												PAL					S
HS Hdg			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
	0002 22 00		Other													150/	100/	7.50/		150/		2.50/	
	8903.23.90		Other	u												15%	18%	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	18%	Ex				2.5%	
			Used:																				1
	8903.31.21		not more than two years	u												15%	18%	Ex				2.5%	
	8903.31.29		Other	u	L											15%	18%	Ex				2.5%	
	8903.31.90		Other	u												15%	18%	Ex		15%		2.5%	
	8903.32		Of a length exceeding 7.5 m but not exceeding 24 m:																				
	8903.32.10		Personal water craft	u											Free	Free	18%	Ex				2.5%	
			Used:																				1
	8903.32.21		not more than two years	u												15%	18%	Ex				2.5%	₩
	8903.32.29		Other	u	L											15%	18%	Ex				2.5%	╄
	8903.32.90		Other 12 24	u												15%	18%	Ex		15%		2.5%	+
	8903.33		Of a length exceeding 24 m:												_	_	400/					2.50/	+
	8903.33.10		Personal water craft	u											Free	Free	18%	Ex				2.5%	+
	8903.33.21		Used :													15%	18%	Ex				2.5%	+
	8903.33.21		not more than two years Other	u u										-		15%	18%	Ex				2.5%	+
	8903.33.90		Other	u U												15%	18%	Ex		15%		2.5%	+-
	0903.33.90		Other:	u												1370	1070	LX		1370		2.570	+
	8903.93		Of a length not exceeding 7.5 m:																				+
	8903.93.10		Rowing boats for sports	u											Free	Free	18%	10.0%				2.5%	+
	0303133110		Used :	_ u											1100	1100	1070	10.070				213 70	<u> </u>
	8903.93.21		not more than two years	u												15%	18%	Ex				2.5%	
	8903.93.29		Other	u	L											15%	18%	Ex				2.5%	
	8903.93.90		Other	u												15%	18%	Ex		15%		2.5%	
	8903.99		Other:																				
	8903.99.10		Rowing boats for sports	u											Free	Free	18%	10.0%				2.5%	
			Used:																				
	8903.99.21		not more than two years	u												15%	18%	Ex				2.5%	
	8903.99.29		Other	u	L											15%	18%	Ex				2.5%	4
	8903.99.90		Other	u												15%	18%	10.0%		15%		2.5%	+
89.04	8904.00		Tugs and pusher craft.																				
								<u> </u>										ļ					1
	8904.00.10		Not exceeding a Dead Weight Tonnage of 500 MT	u												15%	18%	Ex		15%		2.5%	
	8904.00.90		Other	u											Free	Free	18%	Ex				2.5%	ــــــــــــــــــــــــــــــــــــــ
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.																				
																		L					4
	8905.10	-	Dredgers	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	

		Description			Preferential Duty												P/	AL				s
HS Code			Unit	ICL/ SLSI	АР	AD	BN	GT	IN	PK	SA	SF	SD	SG	Gen Duty	VAT	Gen	SG	Cess	(S.P.D)	SSCL	C
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%	Ш
		Other vessels, including warships and lifeboats other than rowing boats.																				
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%	
		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).																				
0007.40		7.0.11							_			_	_	_	-	100/					2.50/	
8907.10 8907.90	-	Other:	u u						Free	Free		Free	Free	Free	Free	18%	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%	18%	Ex				2.5%	
8907.90.90		Other	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	\blacksquare
8908.00		Vessels and other floating structures for breaking up.	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
	8905.20 8905.90 8906.10 8906.90 8907.10 8907.90 8907.90.10	8905.20 - 8905.90 - 8906.10 - 8906.90 - 8907.10 - 8907.90 - 8907.90.10	8905.20 - Floating or submersible drilling or production platforms 8905.90 - Other Other vessels, including warships and lifeboats other than rowing boats. 8906.10 - Warships 8906.90 - Other Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons). 8907.10 - Inflatable rafts 8907.90 - Other: 8907.90 - Other: 8907.90.10 Other 8907.90.90 Other 8908.00 Vessels and other floating structures for	8905.20 - Floating or submersible drilling or production platforms 8905.90 - Other	8905.20 - Floating or submersible drilling or production platforms 8905.90 - Other	8905.20 - Floating or submersible drilling or production platforms 8905.90 - Other	SLSI AP AD	B905.20 - Floating or submersible drilling or production platforms 8905.90 - Other Other vessels, including warships and lifeboats other than rowing boats. 8906.10 - Warships 8906.90 - Other Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons). 8907.10 - Inflatable rafts 8907.90 - Other: 8908.00 Vessels and other floating structures for	HS Code Description Unit SLSI AP AD BN GT Floating or submersible drilling or production platforms 8905.20 - Floating or submersible drilling or production platforms Other Unit SLSI AP AD BN GT Floating or submersible drilling or production u Sepos. 90 - Other Unit SLSI AP AD BN GT Floating or submersible drilling or production u Sepos. 90 - Other Unit SLSI AP AD BN GT SEPOS. 90 - Other Unit SLSI AP AD BN GT SEPOS. 90 - Other Unit SLSI AP AD BN GT SEPOS. 90 - Other Unit SLSI AP AD BN GT SEPOS. 90 - Other Unit SLSI AP AD BN GT SEPOS. 90 - Other Unit SLSI AP AD BN GT SEPOS. 90 - Other Unit SLSI AP AD BN GT SEPOS. 90 - Other Unit SLSI AP AD BN GT SEPOS. 90 - Other Unit SLSI AP AD BN GT SEPOS. 90 - Other Unit SLSI AP AD BN GT SEPOS. 90 - Other Unit SLSI AP AD BN GT SEPOS. 90 - Other Unit SLSI AP AD BN GT SEPOS. 90 - Other Unit SLSI AP AD BN GT BN GT AP AD BN GP AP AD	HS Code Description Unit ICL/SLSI AP AD BN GT IN Ploating or submersible drilling or production platforms Pree Other Other Unit ICL/SLSI AP AD BN GT IN Pree Pree Pree Other Other Unit ICL/SLSI AP AD BN GT IN Free Free Free Pree Free Other vessels, including warships and lifeboats other than rowing boats. Unit ICL/SLSI AP AD BN GT IN Free Free Free Other vessels, including warships and lifeboats other than rowing boats. Unit ICL/SLSI AP AD BN GT IN Free Free Free Other vessels, including warships and lifeboats other than rowing boats. ICL/SLSI AP AD BN GT IN Free Free Free Warships Other Gloating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons). Begon.10 Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons). Begon.10 Other Gloating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons). Begon.10 Other Gloating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons). Begon.10 Other Gloating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons). Free Begon.10 Other Gloating structures (for example, rafts, tanks, coffer-dams, landing-structures (for example, rafts, tanks, coffer-dams, landing	HS Code Description Unit ICL/ SLSI AP AD BN GT IN PK Substitute AP AD BN BN BN BN BN BN BN BN	HS Code Description Unit SLSI AP AD BN GT IN PK SA 8905.20 - Floating or submersible drilling or production platforms 9905.90 - Other Other vessels, including warships and lifeboats other than rowing boats. 8906.10 - Warships Other Other Unit SLSI AP AD BN GT IN PK SA Free Free Free Free Free Free Free Fre	HS Code Description Unit SLSI AP AD BN GT IN PK SA SF Report In Preparation Separation of the platforms o	HS Code Description Unit SLSI AP AD BN GT IN PK SA SF SD Floating or submersible drilling or production platforms Other Other Unit SLSI AP AD BN GT IN PK SA SF SD Free Free Free Free Free Free Free Fre	HS Code Description Unit SLSI AP AD BN GT IN PK SA SF SD SG 8905.20 - Floating or submersible drilling or production platforms Other Other Unit SLSI AP AD BN GT IN PK SA SF SD SG Free Free Free Free Free Free Free Fre	HS Code Description Unit SLS AP AD BN GT IN PK SA SF SD SG Gen Duty PRO SA SF SD SG Gen Duty PRO SA SF SD SG SG	HS Code Description Unit SLST AP AD BN GT IN PK SA SF SD SG Duty Floating or submersible drilling or production platforms Price Free Free Free Free Free Free Free Fr	HS Code Description Unit ICL/SLSI AP AD BN GT IN PK SA SF SD SG Outh VAT Gen September Septembe	HS Code Description Unit SLST AP AD BN GT IN PK SA SF SD SG Duty Free Free Free Free Free Free Free Fre	HS Code Description Unit SLSI AP AD BN GT IN PK SA SF SD SG Duty Free Free Free Free Free Free Free Fre	HS Code Description Unit SLSI AP AD BN GT IN PK SA SF SD SG Duty Free Free Free Free Free Free Free Fre	HS Code Description Unit SLSI AP AD BN GT IN PK SA SF SD SG Duty Prec Free Free Free Free Free Free Free F