

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	u					Free	Free		Free	Free	Free	Free	Free	18%	Ex					2.5%
	8901.10.19	---- Other	u	L				Free	Free		Free	Free	Free	Free	Free	18%	Ex					2.5%
	8901.10.90	--- Other	u					Free	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	Free	18%	Ex					2.5%
	8901.20.19	---- Other	u	L				Free	Free		Free	Free	Free	Free	Free	18%	Ex					2.5%
	8901.20.90	--- Other	u					Free	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						Free	Free		Free	Free	Free	Free	Free	18%	Ex					2.5%
	8901.30.19	---- Other		L				Free	Free		Free	Free	Free	Free	Free	18%	Ex					2.5%
	8901.30.90	--- Other						Free	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	Free	18%	Ex					2.5%
	8901.90.19	---- Other	u	L				Free	Free		Free	Free	Free	Free	Free	18%	Ex					2.5%
	8901.90.90	--- Other	u					Free	Free		Free	Free	Free	Free	Free	18%	Ex					2.5%

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					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													15%	18%	Ex		15%			2.5%		
	8902.00.19	---- Other		L											15%	18%	Ex		15%			2.5%		
	8902.00.90	--- Other													15%	18%	Ex		15%			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		15%			2.5%		
	8903.11.29	---- Other	u	L											Free	18%	Ex		15%			2.5%		
	8903.11.90	--- Other	u												15%	18%	Ex		15%			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												15%	18%	Ex					2.5%		
	8903.12.29	---- Other	u												15%	18%	Ex					2.5%		
	8903.12.90	--- Other	u												15%	18%	Ex		15%			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												15%	18%	Ex					2.5%		
	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 :																						
		--- Used :																						
	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 :																						
		--- Used :																						
	8903.22.11	---- not more than two years	u												15%	18%	7.5%		15%			2.5%		
	8903.22.19	---- Other	u	L											15%	18%	7.5%		15%			2.5%		
	8903.22.90	--- Other	u												15%	18%	7.5%		15%			2.5%		
	8903.23	-- Of a length exceeding 24 m :																						
		--- Used :																						
	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%		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	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 :																				
	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 :																				
	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	u												15%	18%	Ex		15%		2.5%	
	8903.33	-- Of a length exceeding 24 m :																				
	8903.33.10	--- Personal water craft	u											Free	Free	18%	Ex				2.5%	
		--- Used :																				
	8903.33.21	---- not more than two years	u												15%	18%	Ex				2.5%	
	8903.33.29	---- Other	u	L											15%	18%	Ex				2.5%	
	8903.33.90	--- Other	u												15%	18%	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	18%	10.0%				2.5%	
		--- Used :																				
	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%	
	8903.99.90	--- Other	u												15%	18%	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%	18%	Ex		15%		2.5%	
	8904.00.90	--- Other	u											Free	Free	18%	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	18%	Ex		2.5%	

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG				
	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%	
89.06			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%	
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	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	15%	18%	Ex				2.5%	
	8907.90.90	---	Other	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
89.08	8908.00		Vessels and other floating structures for breaking up.	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	