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 Code								Р	refere	ntial [Outy						P	AL				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 L
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	Free	18%	Ex				2.5%	
	8901.10.19		Other	u	1					Free	Free		Free		Free	Free	18%	Ex				2.5%	1
	8901.10.90		Other	u	_					Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	1
	8901.20	_	Tankers:	_ u						1100	1100		1100	1100	1100	1100	10 /0	LX				2.5 70	1
	0301120		Used:																				1
	8901.20.11		not more than two years	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	1
	8901.20.19		Other	u	L					Free	Free		Free		Free	Free	18%	Ex				2.5%	1
	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:	-																			
	2004 20 44		Used:							_			_	_	_	<u> </u>	100/					2 50/	_
	8901.30.11		not more than two years								Free		Free			Free	18%	Ex				2.5%	+
	8901.30.19	_	Other Other		L					Free	Free		Free	Free Free	Free	Free	18% 18%	Ex Ex				2.5% 2.5%	+
	8901.30.90 8901.90	-	Other vessels for the transport of goods and other vessels for the transport of both persons and goods:							Free	Free		Free	riee	riee	Free	10%	LX				2.5%	
	0001.00.11		Used:			<u> </u>	<u> </u>	<u> </u>			F		F	F	F		100/	F				2 50/	+
	8901.90.11		not more than two years	u	<u> </u>						Free			Free				Ex				2.5%	+
	8901.90.19	_	Other	<u>u</u>	L						Free			Free			18%	Ex				2.5%	+
	8901.90.90		Other	u						rree	Free		rree	Free	rree	Free	18%	Ex				2.5%	+

							Preferential Duty PAI											AL				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
89.02	8902.00		Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	u																			
	0000 00 44		Used:													4=0/	100/			1501		2 = 2/	+-
	8902.00.11		not more than two years		.									1		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.																				
			T (1 1 /: 1 : : : :																				
		-	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	<u> </u>	<u> </u>	1	<u> </u>				<u> </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:																				
			not more than two years	u													18%					2.5%	
	8903.12.29		Other	u												15%	18%	Ex		1501		2.5%	+
	8903.12.90		Other	u			<u> </u>	1			<u> </u>	1		1		15%	18%	Ex		15%		2.5%	+
	8903.19		Other:												F		100/	10.00/				2.50/	+
	8903.19.10		Rowing boats for sports Other, used:	u							<u> </u>				Free	Free	18%	10.0%				2.5%	+-
	8903.19.21		not more than two years	u												15%	18%	Ex				2.5%	+
	8903.19.29			u u			 	1				1				15%	18%	Ex				2.5%	+
	8903.19.90		Other	u												15%	18%	Ex		15%		2.5%	+
	0505.15.50	-	Sailboats, other than inflatable, with or without auxiliary motor :	u												1370	10 70	LX		1370		2.3 70	
	8903.21		Of a length not exceeding 7.5 m:																				1
			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:																ļ				
	8903.22.11		not more than two years	u	<u> </u>	<u> </u>	1	<u> </u>								15%	18%	7.5%		15%		2.5%	+
	8903.22.19		Other	u	<u> L</u>											15%	18%	7.5%		15%		2.5%	+-
	8903.22.90		Other	u				1	<u> </u>							15%	18%	7.5%		15%		2.5%	+-
	8903.23		Of a length exceeding 24 m : Used :					1									<u> </u>	-					+-
	8903.23.11		not more than two years	- 11												15%	18%	7.5%		15%		2.5%	+-
	8903.23.11		Other	u u	1		1	1				1				15%	18%	7.5%		15%		2.5%	+
	8903.23.19		Other	u u	 	1	+	 				 		+		15%	18%	7.5%		15%		2.5%	+
	0,00,20,70	-	Motorboats, other than inflatable, not	u	 	1	+		 			 				13/0	10 /0	7.5/0		13/0		۰.٦ / ۱	+
			including outboard motorboats :			1		1															
	8903.31		Of a length not exceeding 7.5 m:														<u> </u>	1					1
	8903.31.10		Personal water craft – such as water		1		1				<u> </u>				F	F	1007					2 504	1
	·		scooters	u											Free	Free	18%	Ex				2.5%	

									P	refere	ential C	Outy				Gen		PAL			Fusion		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
			Hand .																				—
	8903.31.21		Used: not more than two years	u												15%	18%	Ex				2.5%	-
	8903.31.29		Other	u U	1											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						<u> </u>		1	-		15%	18%	Ex		150/		2.5%	_
	8903.32.90		Other	u												15%	18%	Ex		15%		2.5%	+
	8903.33 8903.33.10		Of a length exceeding 24 m : Personal water craft										1		Free	Free	18%	Ex				2.5%	-
	0903.33.10		Used :	u											riee	пее	10%	EX				2.5%	+
	8903.33.21		not more than two years	u												15%	18%	Ex				2.5%	+
	8903.33.29		Other	u												15%	18%	Ex				2.5%	+
	8903.33.90	_	Other	u												15%	18%	Ex		15%		2.5%	1
		_	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:												_	_	100/	10.00/				2.50/	+
	8903.99.10		Rowing boats for sports	u											Free	Free	18%	10.0%				2.5%	_
	8903.99.21		Used :													15%	100/	Ex				2 50/	+
	8903.99.21	_	not more than two years Other	u u	1											15%	18% 18%	Ex				2.5% 2.5%	+
	8903.99.90	_	Other	u U	<u> </u>											15%	18%	10.0%		15%		2.5%	+
	0505.55.50		Other	u												1370	10 /0	10.0 /0		1370		2.5 /0	+
89.04	8904.00		Tugs and pusher craft.																				
	8904.00.10		Not exceeding a Dead Weight Tonnage of													1 50/	100/	Ev.		1 50/		2 50/	1
			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				<u> </u>		Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	+
	8905.20	-	Floating or submersible drilling or production	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	
-	8905.90		platforms Other	11		-		1		Free		-		Free		Free	18%	Ex				2.5%	-
	05.00.30		- Curei	u		 		1	1	i i ee	пее	 	riee	i i ee	riee	пее	10%	LX				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 U						Free	Free		Free	Free		Free	18%	Ex				2.5%	+
	2200.50			<u> </u>							1		1		1							_15 /0	+

									P	refere	ntial [Outy						P/	AL			SSCL	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)		C L
89.07			Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).																				
	0007.10		7 0 1 1 0							_	_		_	_	_		100/					2.50/	\square
	8907.10	-	Inflatable rafts	u						Free	Free		Free	Free	Free	Free	18%	Ex				2.5%	+
	8907.90 8907.90.10		Other: Polymer based buoys and floating pads having weight not exceeding 1kg designed to be used with fishing nets	u 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%	