

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.

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.					
		- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:					
		-- Mechanically propelled passenger carrying vessels for inland navigation:					
	8901.10.11.00	--- Of a gross tonnage of 500 tonnes or less	u	5	7.5	0	0
	8901.10.12.00	--- Of a gross tonnage more than 500 tonnes	u	5	7.5	0	0
	8901.10.90.00	-- Other	u	5	7.5	0	0
	8901.20.00.00	- Tankers	u	5	7.5	0	0
	8901.30.00.00	- Refrigerated vessels, other than those of subheading 8901.20	u	5	7.5	0	0
		- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:					
		-- Mechanically propelled vessels for the transport of goods by inland navigation:					
	8901.90.11.00	--- Of a gross tonnage of 500 tonnes or less	u	5	7.5	0	0
	8901.90.12.00	--- Of a gross tonnage more than 500 tonnes	u	5	7.5	0	0
	8901.90.90.00	-- Other	u	5	7.5	0	0
89.02		Fishing vessels; factory ships and other vessels for processing or preserving fishery products.					
	8902.00.10.00	- Of a gross tonnage less than or equal to 10 tonnes	u	5	7.5	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
	8902.00.20.00	- Of a gross tonnage more than 10 tonnes and less than or equal to 40 tonnes	u	5	7.5	0	0
		- Of a gross tonnage more than 40 tonnes and less than or equal to 300 tonnes:					
	8902.00.31.00	-- Equipped with a freezer or freezing unit for the preservation of their catch	u	5	7.5	0	0
	8902.00.39.00	-- Other	u	5	7.5	0	0
		- Of a gross tonnage more than 300 tonnes:					
	8902.00.41.00	-- Equipped with a freezer or freezing unit for the preservation of their catch	u	5	7.5	0	0
	8902.00.49.00	-- Other	u	5	7.5	0	0
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.					
		- Inflatable (including rigid hull inflatable) boats :					
	8903.11.00.00	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	u	20	7.5	0	0
	8903.12.00.00	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	u	20	7.5	0	0
	8903.19.00.00	-- Other	u	20	7.5	0	0
		- Sailboats, other than inflatable, with or without auxiliary motor :					
	8903.21.00.00	-- Of a length not exceeding 7.5 m	u	20	7.5	0	0
	8903.22.00.00	-- Of a length exceeding 7.5 m but not exceeding 24 m	u	20	7.5	0	0
	8903.23.00.00	-- Of a length exceeding 24 m	u	20	7.5	0	0
		- Motorboats, other than inflatable, not including outboard motorboats :					
	8903.31.00.00	-- Of a length not exceeding 7.5 m	u	20	7.5	0	0
	8903.32.00.00	-- Of a length exceeding 7.5 m but not exceeding 24 m	u	20	7.5	0	0
	8903.33.00.00	-- Of a length exceeding 24 m	u	20	7.5	0	0
		- Other :					
	8903.93.00.00	-- Of a length not exceeding 7.5 m	u	20	7.5	0	0
	8903.99.00.00	-- Other	u	20	7.5	50	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT	EXC
89.04	8904.00.00.00	Tugs and pusher craft.	u	5	7.5	0	0
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.					
	8905.10.00.00	- Dredgers	u	5	7.5	0	0
	8905.20.00.00	- Floating or submersible drilling or production platforms	u	5	7.5	0	0
	8905.90.00.00	- Other	u	5	7.5	0	0
89.06		Other vessels, including warships and lifeboats other than rowing boats.					
	8906.10.00.00	- Warships	u	10	7.5	0	0
	8906.90.00.00	- Other	u	10	7.5	0	0
89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).					
	8907.10.00.00	- Inflatable rafts	u	5	7.5	0	0
	8907.90.00.00	- Other	u	10	7.5	0	0
89.08	8908.00.00.00	Vessels and other floating structures for breaking up.	u	5	7.5	0	0