

## CHAPTER 89

*Ships, boats and floating structures*

## NOTE

A hull, an unfinished or incomplete vessel, assembled, unassembled, or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 8906 if it does not have the essential character of a vessel of a particular kind.

| Tariff Item | Description of goods  | Unit | Rate of duty |
|-------------|---|------|--------------|
| (1)         | (2)   | (3)  | (4)          |
| <b>8901</b> | CRUISE SHIPS, EXCURSION BOATS , FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS              |      |              |
| 8901 10     | - <i>Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:</i> |      |              |
| 8901 10 10  | --- Ships   | u    | 6%           |
| 8901 10 20  | --- Launches  | u    | 6%           |
| 8901 10 30  | --- Boats   | u    | 6%           |
| 8901 10 40  | --- Barges  | u    | 6%           |
| 8901 10 90  | --- Other   | u    | 6%           |
| 8901 20 00  | - Tankers   | u    | 6%           |
| 8901 30 00  | - Refrigerated vessels, other than those of Sub-heading 8901 20   | u    | 6%           |
| 8901 90 00  | - Other vessels for transport of the goods and other vessels for the transport of both persons and goods                                | u    | 6%           |
| <b>8902</b> | FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS  |      |              |
| 8902 00     | - <i>Fishing vessels; factory ships and other vessels for processing or preserving fishery products :</i>                               |      |              |
| 8902 00 10  | --- Trawlers and other fishing vessels  | u    | Nil          |
| 8902 00 90  | --- Other   | u    | Nil          |
| <b>8903</b> | YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES  |      |              |
| 8903 10 00  | - Inflatable<br>- <i>Other :</i>  | u    | 12.5%        |
| 8903 91 00  | -- Sail boats, with or without auxiliary motor  | u    | 12.5%        |
| 8903 92 00  | -- Motorboats, other than outboard motorboats   | u    | 12.5%        |
| 8903 99     | -- <i>Other :</i>   |      |              |

| Tariff Item       | Description of goods   | Unit | Rate of duty |
|-------------------|--|------|--------------|
| (1)               | (2)  | (3)  | (4)          |
| 8903 99 10        | --- Canoes   | u    | 12.5%        |
| 8903 99 90        | --- Other  | u    | 12.5%        |
| <b>8904 00 00</b> | TUGS AND PUSHER CRAFT  | u    | 6%           |
| <b>8905</b>       | LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES,<br>AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY<br>TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR<br>SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS |      |              |
| 8905 10 00        | - Dredgers   | u    | 6%           |
| 8905 20 00        | - Floating or submersible drilling or<br>production platforms  | u    | 6%           |
| 8905 90           | - <i>Other :</i>   |      |              |
| 8905 90 10        | --- Floating docks   | u    | 6%           |
| 8905 90 90        | --- Other  | u    | 6%           |
| <b>8906</b>       | OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER<br>THAN ROWING BOATS   |      |              |
| 8906 10 00        | - Warships   | u    | Nil          |
| 8906 90 00        | - Other  | u    | 6%           |
| <b>8907</b>       | OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS,<br>COFFER-DAMS, LANDING-STAGES, BUOYS AND BEACONS)   |      |              |
| 8907 10 00        | - Inflatable rafts   | u    | 12.5%        |
| 8907 90 00        | - Other  | u    | 12.5%        |
| <b>8908 00 00</b> | VESSELS AND OTHER FLOATING STRUCTURES FOR<br>BREAKING UP   | u    | 12.5%        |