

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								
<b>89.01</b>		<b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.</b>																				
	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	Ex	Ex				2.5%	
	8901.10.19	---- Other	u	L				Free	Free		Free	Free	Free	Free	Free	Ex	Ex				2.5%	
	8901.10.90	--- Other	u					Free	Free		Free	Free	Free	Free	Free	Ex	Ex				2.5%	
	8901.20	- Tankers:																				
		--- Used:																				
	8901.20.11	---- not more than two years	u					Free	Free		Free	Free	Free	Free	Free	Ex	Ex				2.5%	
	8901.20.19	---- Other	u	L				Free	Free		Free	Free	Free	Free	Free	Ex	Ex				2.5%	
	8901.20.90	--- Other	u					Free	Free		Free	Free	Free	Free	Free	Ex	Ex				2.5%	
	8901.30	- Refrigerated vessels, other than those of subheading 8901.20:																				
		--- Used:																				
	8901.30.11	---- not more than two years	u					Free	Free		Free	Free	Free	Free	Free	Ex	Ex				2.5%	
	8901.30.19	---- Other	u	L				Free	Free		Free	Free	Free	Free	Free	Ex	Ex				2.5%	
	8901.30.90	--- Other	u					Free	Free		Free	Free	Free	Free	Free	Ex	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	Ex	Ex				2.5%	
	8901.90.19	---- Other	u	L				Free	Free		Free	Free	Free	Free	Free	Ex	Ex				2.5%	
	8901.90.90	--- Other	u	TS				Free	Free		Free	Free	Free	Free	Free	Ex	Ex				2.5%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>89.02</b>		<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>																			
		--- Used:																			
	8902.00.11	---- not more than two years	u	TS											15%	Ex	Ex	15%		2.5%	
	8902.00.19	---- Other	u	L											15%	Ex	Ex	15%		2.5%	
	8902.00.90	--- Other	u	TS											15%	Ex	Ex	15%		2.5%	
<b>89.03</b>		<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>																			
	8903.10	- Inflatable :																			
	8903.10.10	--- Rowing boats for sports	u	TS										Free	Free	15%	Ex			2.5%	
		--- Other, used:																			
	8903.10.21	---- not more than two years	u	TS											Free	15%	10%			2.5%	
	8903.10.29	---- Other	u												Free	15%	10%			2.5%	
	8903.10.90	--- Other	u	TS											15%	15%	10%	15%		2.5%	
		- Other :																			
	8903.91.00	-- Sailboats, with or without auxiliary motor:																		2.5%	
		--- Used:																			
	8903.91.21	---- not more than two years	u												15%	15%	7.5%	15%		2.5%	
	8903.91.29	---- Other	u	L											15%	15%	7.5%	15%		2.5%	
	8903.91.90	--- Other	u	TS											15%	15%	7.5%	15%		2.5%	
	8903.92	-- Motorboats, other than outboard motorboats:																			
	8903.92.10	--- Personal water craft – such as water scooters:	u	TS										Free	Free	15%	10.0%			2.5%	
		--- Used:																			
	8903.92.21	---- not more than two years	u	TS											Free	15%	10%			2.5%	
	8903.92.29	---- Other	u	L											Free	15%	10%			2.5%	
	8903.92.90	--- Other	u	TS											15%	15%	10%	15%		2.5%	
	8903.99	-- Other :																			
	8903.99.10	--- Rowing boats for sports:	u	TS										Free	Free	15%	Ex			2.5%	
		--- Used:																			
	8903.99.21	---- not more than two years	u	TS											Free	15%	10%			2.5%	
	8903.99.29	---- Other	u	L											Free	15%	10%			2.5%	
	8903.99.90	--- Other	u	TS											15%	15%	10%	15%		2.5%	
<b>89.04</b>		<b>Tugs and pusher craft.</b>																			
	8904.00.10	--- Not exceeding a Dead Weight Tonnage of 500 MT	u	TS											15%	15%	Ex	15%		2.5%	
	8904.00.90	--- Other	u	TS										Free	Free	15%	Ex			2.5%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
<b>89.05</b>		<b>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.</b>																			
	8905.10.00	- Dredgers	u	TS					Free	Free		Free	Free	Free	Free	Ex	Ex				2.5%
	8905.20.00	- Floating or submersible drilling or production platforms	u						Free	Free		Free	Free	Free	Free	Ex	Ex				2.5%
	8905.90.00	- Other	u	TS					Free	Free		Free	Free	Free	Free	Ex	Ex				2.5%
<b>89.06</b>		<b>Other vessels, including warships and lifeboats other than rowing boats.</b>																			
	8906.10.00	- Warships	u	TS					Free	Free		Free	Free	Free	Free	Ex	Ex				2.5%
	8906.90.00	- Other	u	TS					Free	Free		Free	Free	Free	Free	Ex	Ex				2.5%
<b>89.07</b>		<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).</b>																			
	8907.10.00	- Inflatable rafts	u	TS					Free	Free		Free	Free	Free	Free	Ex	Ex				2.5%
	8907.90.00	- Other	u	TS					Free	Free		Free	Free	Free	Free	Ex	Ex				2.5%
<b>89.08</b>	8908.00.00	<b>Vessels and other floating structures for breaking up.</b>	u	TS					Free	Free		Free	Free	Free	Free	Ex	Ex				2.5%