

**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.

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<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>			
<b>8901.10</b>		<b>-Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds</b>			
I		8901.10.10 00 --Of dimensions exceeding a length of 294.13 m and a beam of 32.31 m	NMB	25%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, UAT, CPTPT: Free GPT: 25% KRT: 4.5% CEUT: 3% UKT: 3%
I		8901.10.90 00 --Other	NMB	25%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, UAT, CPTPT: Free GPT: 25% IT: 3.5% NT: 3.5% SLT: 3.5% KRT: 4.5% CEUT: 3% UKT: 3%
<b>8901.20</b>		<b>-Tankers</b>			
		8901.20.10 00 --Of dimensions exceeding a length of 294.13 m and a beam of 32.31 m	NMB	25%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 25%
I		8901.20.90 00 --Other	NMB	25%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 25% KRT: 4.5%
I		<b>8901.30.00 00 -Refrigerated vessels, other than those of subheading 8901.20</b>	NMB	25%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 25%

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>8901.90</b>		<b>-Other vessels for the transport of goods and other vessels for the transport of both persons and goods</b>			
I 8901.90.10 00	--	-Open vessels	NMB	15%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 15%
		-- -Other:			
8901.90.91 00	---	-Of dimensions exceeding a length of 294.13 m and a beam of 32.31 m	NMB	25%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 25%
I 8901.90.99 00	---	-Other	NMB	25%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 25% IT: 3.5% NT: 3.5% SLT: 3.5% KRT: 4.5%
<b>8902.00</b>		<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>			
I 8902.00.10 00	--	-Of a registered length not exceeding 30.5 m	NMB	25%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 25% KRT: 4.5%
I 8902.00.20 00	--	-Of a registered length exceeding 30.5 m	NMB	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
<b>89.03</b>		<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>			
		<b>-Inflatable (including rigid hull inflatable) boats:</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
8903.11.00	00	-Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	NMB	9.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
8903.12.00	00	-Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	NMB	9.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
8903.19.00	00	-Other	NMB	9.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
<b>-Sailboats, other than inflatable, with or without auxiliary motor:</b>					
8903.21.00	00	-Of a length not exceeding 7.5 m	NMB	9.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
8903.22.00	00	-Of a length exceeding 7.5 m but not exceeding 24 m	NMB	9.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
8903.23.00	00	-Of a length exceeding 24 m	NMB	9.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
<b>-Motorboats, other than inflatable, not including outboard motorboats:</b>					
8903.31.00		-Of a length not exceeding 7.5 m		9.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
<b>-----Inboard motorboats:</b>					
11	-----	-Personal watercraft, of an overall length not exceeding 4 m, inboard, water-jet driven, designed to be operated in a sitting, standing or kneeling position .....	NMB		
19	-----	-Other .....	NMB		

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
		20 - - - - <i>Inboard/outboard motorboats</i> .....	NMB		
		90 - - - - <i>Other</i> .....	NMB		
<b>8903.32.00</b>		<b>--Of a length exceeding 7.5 m but not exceeding 24 m</b>		9.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
		- - - - <i>Inboard motorboats:</i>			
		11 - - - - <i>Cabin cruisers</i> .....	NMB		
		19 - - - - <i>Other</i> .....	NMB		
		20 - - - - <i>Inboard/outboard motorboats</i> .....	NMB		
		90 - - - - <i>Other</i> .....	NMB		
<b>8903.33.00</b>		<b>--Of a length exceeding 24 m</b>		9.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
		- - - - <i>Inboard motorboats:</i>			
		11 - - - - <i>Cabin cruisers</i> .....	NMB		
		19 - - - - <i>Other</i> .....	NMB		
		20 - - - - <i>Inboard/outboard motorboats</i> .....	NMB		
		90 - - - - <i>Other</i> .....	NMB		
		<b>-Other:</b>			
<b>8903.93</b>		<b>--Of a length not exceeding 7.5 m</b>			
8903.93.10 00	--	-Racing shells	NMB	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
8903.93.90 00	--	-Other	NMB	9.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
<b>8903.99</b>		<b>--Other</b>			
8903.99.10 00	--	-Racing shells	NMB	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
8903.99.90	--	-Other		9.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
		----Outboard motorboats:			
	21	----Of metal .....	NMB		
	22	----Of reinforced plastics .....	NMB		
	29	----Other .....	NMB		
	90	----Other .....	NMB		
<b>I</b>	<b>8904.00.00</b>	<b>00 Tugs and pusher craft.</b>	<b>NMB</b>	<b>25%</b>	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, UAT: Free GPT: 25% IT: 3.5% NT: 3.5% SLT: 3.5% KRT: 4.5% CEUT: 3% CPTPT: 11% UKT: 3%
	<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>			
<b>I</b>	<b>8905.10.00</b>	<b>00 -Dredgers</b>	<b>NMB</b>	<b>25%</b>	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, CEUT, UAT, UKT: Free GPT: 25% IT: 3.5% NT: 3.5% SLT: 3.5% KRT: 4.5% CPTPT: 11%
	<b>8905.20</b>	<b>-Floating or submersible drilling or production platforms</b>			
		-- -Drilling platforms:			
<b>I</b>	8905.20.11	00 ---Used in drilling activity for exploration, delineation or development of offshore projects	NMB	Free	CCCT,LDCT,GPT,UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 8905.20.19 00	----	Other	NMB	20%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 20% KRT: 3.5%
I 8905.20.20 00	--	Production platforms	NMB	25%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 25% KRT: 4.5%
<b>8905.90</b>		<b>-Other</b>			
		-- -Drill-ships, drilling barges and floating drilling rigs:			
I 8905.90.11 00	----	Drill-ships used in drilling activity for exploration, delineation or development of offshore projects	NMB	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
I 8905.90.19 00	----	Other	NMB	20%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 20% KRT: 3.5%
8905.90.20 00	--	Semi-submersible crane vessels, floating cranes, and other heavy lift crane vessels, with a minimum gross lift capacity of 1,200 tonnes	NMB	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
I 8905.90.90 00	--	Other	NMB	25%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 25% IT: 3.5% NT: 3.5% SLT: 3.5% KRT: 4.5%
<b>89.06</b>		<b>Other vessels, including warships and lifeboats other than rowing boats.</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
8906.10.00	00	-Warships	NMB	25%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 25%
<b>8906.90</b>		<b>-Other</b>			
		-- -Open vessels:			
8906.90.11	00	--- -Lifeboats imported by societies dedicated to the saving of lives	NMB	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
I 8906.90.19	00	--- -Other	NMB	15%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 10%
		-- -Other:			
I 8906.90.91	00	--- -Of dimensions exceeding a length of 294.13 m and a beam of 32.31 m	NMB	25%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 25% KRT: 4.5%
I 8906.90.99	00	--- -Other	NMB	25%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, UKT: Free GPT: 25% KRT: 4.5% CPTPT: 11%
<b>89.07</b>		<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).</b>			
<b>8907.10</b>		<b>-Inflatable rafts</b>			
8907.10.10	00	-- -Imported by societies dedicated to the saving of lives	NMB	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free



## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
8907.10.90	00	-- -Other	NMB	9.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
<b>8907.90</b>		<b>-Other</b>			
8907.90.10	00	-- -Marker buoys, excluding wooden buoys, to be employed in commercial fishing or in the commercial harvesting of marine plants	NMB	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
8907.90.20	00	-- -Other buoys and beacons	NMB	6.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 5%
8907.90.90	00	-- -Other	NMB	15.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 10%
<b>8908.00</b>		<b>Vessels and other floating structures for breaking up (scrapping).</b>			
8908.00.10	00	-- -Stripped of salvageable articles or equipment	TNE	Free	CCCT, LDCT, GPT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free
8908.00.90	00	-- -Other	TNE	15.5%	CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 10%