

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 |
|----------------------|----|---|---------------|------------|--|
| 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 | | | |
| 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, CEUT, CPTPT, UKT: Free GPT: 25% KRT: 2% |
| I 8901.10.90 00 | | --Other | NMB | 25% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, UAT, CEUT, CPTPT, UKT: Free GPT: 25% KRT: 2% |
| 8901.20 | | -Tankers | | | |
| 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: 2% |
| 8901.30.00 00 | | -Refrigerated vessels, other than those of subheading 8901.20 | 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% |
| 8901.90 | | -Other vessels for the transport of goods and other vessels for the transport of both persons and goods | | | |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-----------------|-----|---|---------------|------------|--|
| 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, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 25% KRT: 2% |
| 8902.00 | | Fishing vessels; factory ships and other vessels for processing or preserving fishery products. | | | |
| 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: 2% |
| 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 |
| 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 | 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% |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|---|-------|--|---------------|------------|--|
| 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% |
| -Sailboats, other than inflatable, with or without auxiliary motor: | | | | | |
| 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% |
| -Motorboats, other than inflatable, not including outboard motorboats: | | | | | |
| 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% |
| -----Inboard motorboats: | | | | | |
| 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 | | |
| 20 | ---- | -Inboard/outboard motorboats..... | NMB | | |
| 90 | ---- | -Other | NMB | | |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|---------------|----|---|---------------|------------|---|
| 8903.32.00 | | - -Of a length exceeding 7.5 m but not exceeding 24 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% |
| | | ----Inboard motorboats: | | | |
| 11 | | ----Cabin cruisers | NMB | | |
| 19 | | ----Other | NMB | | |
| 20 | | ----Inboard/outboard motorboats | NMB | | |
| 90 | | ----Other | NMB | | |
| 8903.33.00 | | - -Of a length exceeding 24 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% |
| | | ----Inboard motorboats: | | | |
| 11 | | ----Cabin cruisers | NMB | | |
| 19 | | ----Other | NMB | | |
| 20 | | ----Inboard/outboard motorboats | NMB | | |
| 90 | | ----Other | NMB | | |
| | | -Other: | | | |
| 8903.93 | | - -Of a length not exceeding 7.5 m | | | |
| 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% |
| 8903.99 | | - -Other | | | |
| 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 |
| 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 | | |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-------------|-------------------|---|---------------|------------|--|
| | 22 | -----Of reinforced plastics | NMB | | |
| | 29 | -----Other | NMB | | |
| | 90 | -----Other | NMB | | |
| I | 8904.00.00 | 00 Tugs and pusher craft. | NMB | 25% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, UKT: Free GPT: 25% KRT: 2% CPTPT: 9% |
| | 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. | | | |
| I | 8905.10.00 | 00 -Dredgers | NMB | 25% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, UKT: Free GPT: 25% KRT: 2% CPTPT: 9% |
| | 8905.20 | -Floating or submersible drilling or production platforms | | | |
| | | -- -Drilling platforms: | | | |
| | 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 |
| I | 8905.20.19 | 00 --- -Other | NMB | 20% | CCCT, LDCT, UST, MXT, CIAT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 20% |
| 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: 2% |
| | 8905.90 | -Other | | | |
| | | -- -Drill-ships, drilling barges and floating drilling rigs: | | | |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|----------------------|-----|---|---------------|------------|--|
| 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, KRT, CEUT, UAT, CPTPT, UKT: Free GPT: 20% |
| 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, IT, NT, SLT, PT, COLT, JT, PAT, HNT, CEUT, UAT, CPTPT, UKT: Free GPT: 25% KRT: 2% |
| 89.06 | | Other vessels, including warships and lifeboats other than rowing boats. | | | |
| 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% |
| 8906.90 | | -Other | | | |
| | | -- 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 |
| 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: | | | |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|-----------------|-----|--|---------------|------------|--|
| 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: 2% |
| 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: 2% CPTPT: 9% |
| 89.07 | | Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons). | | | |
| 8907.10 | | -Inflatable rafts | | | |
| 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 |
| 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% |
| 8907.90 | | -Other | | | |
| 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% |

CUSTOMS TARIFF - SCHEDULE

| Tariff Item | SS | Description of Goods | Unit of Meas. | MFN Tariff | Applicable Preferential Tariffs |
|---------------|----|--|---------------|------------|--|
| 8908.00 | | Vessels and other floating structures for breaking up (scrapping). | | | |
| 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% |