

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	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
8901	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	10%	-
8901 10 20	--- Launches	u	10%	-
8901 10 30	--- Boats	u	10%	-
8901 10 40	--- Barges	u	10%	-
8901 10 90	--- Other	u	10%	-
8901 20 00	- Tankers	u	10%	-
8901 30 00	- Refrigerated vessels, other than those of Sub-heading 8901 20	u	10%	-
8901 90 00	- Other vessels for transport of the goods and other vessels for the transport of both persons and goods	u	10%	-
8902	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	*Free%	-
8902 00 90	--- Other	u	10%	-

(1)	(2)	(3)	(4)	(5)
8903	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES			
	- <i>*Inflatable (including rigid hull inflatable) boats:</i>			
8903 11 00	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	u	25%	-
8903 12 00	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	u	25%	-
8903 19 00	-- Other	u	25%	-
	- <i>*Sailboats, other than inflatable, with or without auxiliary motor:</i>			
8903 21 00	-- Of a length not exceeding 7.5 m	u	25%	-
8903 22 00	-- Of a length exceeding 7.5 m but not exceeding 24 m	u	25%	-
8903 23 00	-- Of a length exceeding 24 m	u	25%	-
	- <i>*Motorboats, other than inflatable, not including outboard motorboats:</i>			
8903 31 00	-- Of a length not exceeding 7.5 m	u	25%	-
8903 32 00	-- Of a length exceeding 7.5 m but not exceeding 24 m	u	25%	-
8903 33 00	-- Of a length exceeding 24 m	u	25%	-
	- <i>*Other:</i>			
8903 93 00	-- Of a length not exceeding 7.5 m	u	25%	-
8903 99 00	-- Other	u	25%	-
8904 00 00	TUGS AND PUSHER CRAFT	u	10%	-
8905	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	- Dredgers	u	**Free%	-
8905 20 00	- Floating or submersible drilling or production platforms	u	10%	-
8905 90	- <i>Other :</i>			
8905 90 10	--- Floating docks	u	10%	-
8905 90 90	--- Other	u	10%	-
8906	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS			
8906 10 00	- Warships	u	10%	-
8906 90 00	- Other	u	10%	-

*w.e.f. 1.1.2022

**w.e.f. 01.05.2022

8907	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING-STAGES, BUOYS AND BEACONS)			
8907 10 00	- Inflatable rafts	u	**Free%	-
8907 90 00	- Other	u	10%	-
8908 00 00	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	u	**2.5%	-

**Exemption to dredgers falling under heading 8905 10 00:
[Notfn. No.20/12-Cus, dt. 17.3.2012]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-section (1) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts dredgers falling under heading 8905 10 00 of the First Schedule to the said Customs Tariff Act, when imported into India, -

- (a) from the whole of the duty of customs leviable thereon under the said First Schedule; and
- (b) from that portion of the additional duty of customs leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, as is in excess of one hundred twentieth part of the applicable duty for each month or part thereof for which the dredger has been granted a licence by the Director General of Shipping for stay in India.

Explanation.- For the purposes of this notification, “applicable duty” shall mean the additional duty leviable under sub-section (1) of section 3 of the said Customs Tariff Act read with relevant notification for the time being in force issued under sub-section (1) of section 25 of the said Customs Act.

