

## 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 - <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, 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	6%
8905 20 00	- Floating or submersible drilling or 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 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, 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 BREAKING UP	u	12.5%