

**CHAPTER 89**  
**SHIPS, BOATS AND FLOATING STRUCTURES**

Notes.

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.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>89.01</b>	<b>Cruise ships, excursion boats, etc, for transport of people or goods</b>					
8901.1011.00	Passenger, cruise ships, excursion boats mechanically propelled, =< 500 tonnes	U	5	5		
8901.1012.00	Passenger, cruise ships, excursion boats mechanically propelled, >500 tonnes	U	5	5		
8901.1090.00	Other Mechanically propelled passenger carrying vessels not specified in 8901	U	5	5		
8901.2000.00	Tankers vessels	U	5	5		
8901.3000.00	.20	U	5	5		
8901.9011.00	Mechanically propelled vessels for the transport of goods, gross tonnage=< 500 tonnes	U	5	5		
8901.9012.00	Mechanically propelled vessels for the transport of goods, gross tonnage> 500 tonnes	U	5	5		
8901.9090.00	. propelled vessels for the transport of goods, gross tonnage not specified in 8901	U	5	5		
<b>89.02</b>	<b>Fishing vessels; factory ships, etc, for processing/preserving fish</b>					
8902.0010.00	Vessels for fishing, processing or preserving fishery products of a tonnage=<10 tonnes	U	5	5		
8902.0020.00	Vessels for fishing, processing/preserving fishery products of a tonnage > 10 and =< 40	U	5	5		
8902.0031.00	Fishing vessels equipped with a freezer or freezing unit, capacity >40<=300 Tonnes	U	5	5		
8902.0039.00	Fishing vessels not equipped with a freezer or freezing unit, capacity >40 <=300 Tonnes	U	5	5		
8902.0041.00	Fishing vessels equipped with a freezer or freezing unit, capacity >300 Tonnes	U	5	5		
8902.0049.00	Fishing vessels not equipped with a freezer or freezing unit, capacity>300 Tonnes	U	5	5		
<b>89.03</b>	<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes</b>					
8903.1000.00	Inflatable boats	U	20	5		
8903.9100.00	Sailboats, with or without auxiliary motor	U	20	5		
8903.9200.00	Motorboats, other than outboard motorboats	U	20	5	50	
8903.9900.00	Yachts and other vessels for pleasure	U	20	5	50	
<b>89.04</b>	<b>Tugs and pusher craft</b>					
8904.0000.00	.	U	5	5		
<b>89.05</b>	<b>Light-vessels, fire-floats, etc; floating docks, platforms for drilling</b>					
8905.1000.00	Dredgers	U	5	5		
8905.2000.00	Floating or submersible drilling or production platforms	U	5	5		
8905.9000.00	Lightvessels, firefloats, floating cranes, and other vessels not specified in 8905	U	5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>89.06</b>	<b>Other vessels, including warships and lifeboats other than rowing boats</b>					
8906.1000.00	Warships	U	10	5		
8906.9000.00	.	U	10	5		
<b>89.07</b>	<b>Other floating structures (eg rafts, tanks, coffer-dams... and beacons)</b>					
8907.1000.00	Inflatable rafts	U	5	5		
8907.9000.00	...) excl. Inflatable rafts	U	10	5		
<b>89.08</b>	<b>Vessels and other floating structures for breaking up</b>					
8908.0000.00	.	U	5	5		