

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.

HS CODE	DESCRIPTION	Unit of quantity	Import duties / Tax (%)																			VAT (%)	
			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP			
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									V	VI		
								9	10	11	12									13	14		15
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
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:																						
8901.10.10	- - Of a gross tonnage not exceeding 26	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	10
8901.10.20	- - Of a gross tonnage exceeding 26 but not exceeding 500	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	10
8901.10.60	- - Of a gross tonnage exceeding 500 but not exceeding 1,000	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	10
8901.10.70	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	10
8901.10.80	- - Of a gross tonnage exceeding 4,000 but not exceeding 5,000	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	10

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8901.10.90	- - Of a gross tonnage exceeding 5,000	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8901.20	- Tankers:																					
8901.20.50	- - Of a gross tonnage not exceeding 5,000	unit	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000																					
8901.20.71	- - Of a gross tonnage exceeding 5,000 but not exceeding 20,000	unit	2	3	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
8901.20.72	- - Of a gross tonnage exceeding 20,000 but not exceeding 30,000	unit	2	3	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
8901.20.73	- - Of a gross tonnage exceeding 30,000 but not exceeding 50,000	unit	2	3	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
8901.20.80	- - Of a gross tonnage exceeding 50,000	unit	0	5	0	0	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
8901.30	- Refrigerated vessels, other than those of subheading 8901.20:																					
8901.30.50	- - Of a gross tonnage not exceeding 5,000	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8901.30.70	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8901.30.80	- - Of a gross tonnage exceeding 50,000	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:																					
	- - Not motorised:																					
8901.90.11	- - - Of a gross tonnage not exceeding 26	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8901.90.12	- - - Of a gross tonnage exceeding 26 but not exceeding 500	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8901.90.14	- - - Of a gross tonnage exceeding 500	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- - Motorised:																					

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8901.90.31	--- Of a gross tonnage not exceeding 26	unit	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
8901.90.32	--- Of a gross tonnage exceeding 26 but not exceeding 500	unit	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
8901.90.33	--- Of a gross tonnage exceeding 500 but not exceeding 1,000	unit	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
8901.90.34	--- Of a gross tonnage 1,000 but not exceeding 4,000	unit	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
8901.90.35	- - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000	unit	10	15	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
8901.90.36	--- Of a gross tonnage 5,000 but not exceeding 50,000	unit	0	5	0	0	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
8901.90.37	- - - Of a gross tonnage exceeding 50,000	unit	0	5	0	0	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products																					
	- Fishing vessels:																					
8902.00.31	-- Of a gross tonnage not exceeding 26	unit	10	15	0	*	*	0		5		5	*	*	10	*	3,6	3,6	*	0	0	10
8902.00.32	-- Of a gross tonnage exceeding 26 but less than 40	unit	10	15	0	*	*	0		5		5	*	*	10	*	3,6	3,6	*	0	0	10
8902.00.33	-- Of a gross tonnage of 40 or more but not exceeding 101	unit	10	15	0	*	*	0		5		5	*	*	10	*	3,6	3,6	*	0	0	10
8902.00.34	-- Of a gross tonnage 101 but not exceeding 250	unit	10	15	0	*	*	0		0		0	0	0	10	*	3,6	3,6	*	0	0	10
8902.00.35	-- Of a gross tonnage of 250 but not exceeding 1,000	unit	5	7.5	0	1	5	0		0		0	0	0	10	*	1,8	1,8	*	0	0	10
8902.00.36	-- Of a gross tonnage 1,000 but not exceeding 4,000	unit	5	7.5	0	1	5	0		0		0	0	0	0	*	1,8	1,8	*	0	0	10
8902.00.37	- - - Of a gross tonnage exceeding 4,000	unit	0	5	0	0	0	0		0		0	0	0	0	*	0	0	0	0	0	10
	- Other:																					

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8902.00.41	-- Of a gross tonnage not exceeding 26	unit	10	15	0	*	*	0		5		5	*	*	10	*	3,6	3,6	*	0	0	10
8902.00.42	-- Of a gross tonnage exceeding 26 but less than 40	unit	10	15	0	*	*	0		5		5	*	*	10	*	3,6	3,6	*	0	0	10
8902.00.43	--- Of a gross tonnage of 40 or more but not exceeding 101	unit	10	15	0	*	*	0		5		5	0	0	10	*	3,6	3,6	*	0	0	10
8902.00.44	--- Of a gross tonnage of 250 but not exceeding 1,000	unit	10	15	0	*	*	0		0		0	0	0	10	*	3,6	3,6	*	0	0	10
8902.00.45	-- Of a gross tonnage exceeding 250 but not exceeding 1,000	unit	5	7.5	0	2	5	0		0		0	0	0	0	*	1,8	1,8	*	0	0	10
8902.00.46	-- Of a gross tonnage exceeding 1,000 but not exceeding 4,000	unit	5	7.5	0	2	5	0		0		0	0	0	0	*	1,8	1,8	0	0	0	10
8902.00.47	-- Of a gross tonnage exceeding 4,000	unit	0	5	0	0	0	0		0		0	0	0	0	*	0	0	0	0	0	10
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes																					
	- Inflatable (including rigid hull inflatable) boats:																					
8903.11.00	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8903.12.00	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8903.19.00	-- Other	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- Sailboats, other than inflatable, with or without auxiliary motor:																					
8903.21.00	-- Of a length not exceeding 7.5 m	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8903.22.00	-- Of a length exceeding 7.5 m but not exceeding 34 m	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8903.23.00	-- Of a length exceeding 24 m	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10

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	- Motorboats, other than inflatable, not including outboard motorboats:																					
8903.31.00	-- Of a length not exceeding 7.5 m	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8903.32.00	-- Of a length exceeding 7.5 m but not exceeding 24 m	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8903.33.00	-- Of a length exceeding 24 m	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- Other:																					
8903.93.00	-- Of a length not exceeding 7.5 m	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8903.99.00	-- Other	unit	10	15	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
89.04	Tugs and pusher craft																					
8904.00.10	- Of a gross tonnage not exceeding 26	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- Of gross tonnage exceeding 26:																					
8904.00.32	-- Of a power not exceeding 1,200 hp	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8904.00.33	-- Of a power exceeding 1,200 hp but not exceeding 3,200 hp	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8904.00.34	-- Of a power exceeding 3,200 hp but not exceeding 4,00 hp	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8904.00.35	-- Of a power exceeding 4,000 hp	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
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																					
8905.10.00	- Dredgers	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8905.20.00	- Floating or submersible drilling or production platforms	unit	5	7.5	0	0	0	0		0	ID	0	0	0	0	0	0	0	0	0	0	10
8905.90	- Other:																					
8905.90.10	-- Floating docks	unit	5	7.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
8905.90.90	-- Other	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10

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89.06	Other vessels, including warships and lifeboat other than rowing boats																					
8906.10.00	- Warships	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	10
8906.90	- Other:																					
8906.90.10	- - Of a displacement not exceeding 30t	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8906.90.20	- - Of a displacement exceeding 30t but not exceeding 300t	unit	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8906.90.90	- - Other	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
89.07	Other floating structures (for examples, rafts, tanks, cofferdams, landing-stages, buoys and beacons)																					
8907.10.00	- Inflatable rafts	unit	5	7.5	0	0	5	0		0		0	0	0	0	0	0	0,8	0	0	0	10
8907.9	- Other:																					
8907.90.10	- - Buoys	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8907.90.90	- - Other	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
8908.00.00	Vessels and other floating structures for breaking up	unit	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10