

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	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
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	3	0	0	0	0	0	2,5	0	6,6	10
8901.10.20	-- Of a gross tonnage exceeding 26 but not exceeding 500	Unit	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	2,5	0	6,6	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	3	0	0	0	0	0	2,5	0	6,6	10
8901.10.70	-- Of a gross tonnage exceeding 1,000 but not	Unit	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	2,5	0	6,6	10

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	exceeding 4,000																						
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	3	0	0	0	0	0	2,5	0	6,6	10
8901.10.90	-- Of a gross tonnage exceeding 5,000	Unit	5	7,5	0	0		0	0		0	0	0	5	0	0	0	0	0	1,2	0	3,3	10
8901.20	- Tankers:																						
8901.20.50	-- Of a gross tonnage not exceeding 5,000	Unit	10	15	0	0	CN	*	0		0	0	0	3	0	0	0	0	0	2,5	0	6,6	10
8901.20.70	-- Of a gross tonnage exceeding 5,000 but not exceeding 50,000	Unit	2	3	0	0	CN	*	0		0	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	CN	0	0		0	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	3	0	0	0	0	0	2,5	0	6,6	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	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	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	3	0	0	0	0	0	2,5	0	6,6	10
8901.90.12	--- Of a gross tannage exceeding 26 but not exceeding 500	Unit	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	2,5	0	6,6	10

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8901.90.14	--- Of a gross tonnage exceeding 500	Unit	10	15	0	0		0	0		0	0	0	3	0	0	0	0	2,5	0	6,6	10
	-- Motorised:																					
8901.90.31	--- Of a gross tonnage not exceeding 26	Unit	10	15	0	0	CN	*	0		0	0	0	3	0	0	0	0	2,5	0	6,6	10
8901.90.32	--- Of a gross tonnage exceeding 26 but not exceeding 500	Unit	10	15	0	0	CN	*	0		0	0	0	3	0	0	0	0	2,5	0	6,6	10
8901.90.33	--- Of a gross tonnage exceeding 500 but not exceeding 1,000	Unit	10	15	0	0	CN	*	0		0	0	0	3	0	0	0	0	2,5	0	6,6	10
8901.90.34	--- Of a gross tonnage 1,000 but not exceeding 4,000	Unit	10	15	0	0	CN	*	0		0	0	0	3	0	0	0	0	2,5	0	6,6	10
8901.90.35	--- Of a gross tonnage exceeding 4,000 but not exceeding 5,000	Unit	10	15	0	0	CN	*	0		0	0	0	3	0	0	0	0	2,5	0	6,6	10
8901.90.36	--- Of a gross tonnage 5,000 but not exceeding 50,000	Unit	0	5	0	0	CN	0	0		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	CN	0	0		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	*	*	*	*	*	*	2,5	0	8,1	10
8902.00.32	-- Of a gross tonnage exceeding 26 but less than 40	Unit	10	15	0	0		*	5		5	10	*	*	*	*	*	*	2,5	0	8,1	10
8902.00.33	-- Of a gross tonnage of 40 or more but not exceeding 101	Unit	10	15	0	0		*	5		5	10	*	*	0	0	0	0	2,5	0	8,1	10
8902.00.34	-- Of a gross tonnage 101 but not exceeding 250	Unit	10	15	0	0		*	0		0	10	*	*	0	0	0	0	2,5	0	8,1	10

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8902.00.35	-- Of a gross tonnage of 250 but not exceeding 1,000	Unit	5	7.5	0	0		3	0		0	0	*	5	0	0	0	0	*	1,2	0	4	10
8902.00.36	-- Of a gross tonnage 1,000 but not exceeding 4,000	Unit	5	7.5	0	0		3	0		0	0	*	5	0	0	0	0	*	1,2	0	4	10
8902.00.37	-- Of a gross tonnage exceeding 4,000	Unit	0	5	0	0		0	0		0	0	*	3	0	0	0	0	0	0	0	0	10
	- Other:																						
8902.00.41	-- Of a gross tonnage not exceeding 26	Unit	10	15	0	0		*	5		5	10	*	*	*	*	*	*	*	2,5	0	8,1	10
8902.00.42	-- Of a gross tonnage exceeding 26 but less than 40	Unit	10	15	0	0		*	5		5	10	*	*	*	*	*	*	*	2,5	0	8,1	10
8902.00.43	--- Of a gross tonnage of 40 or more but not exceeding 101	Unit	10	15	0	0		*	5		5	10	*	*	0	0	0	0	*	2,5	0	8,1	10
8902.00.44	--- Of a gross tonnage of 250 but not exceeding 1,000	Unit	10	15	0	0		*	0		0	10	*	*	0	0	0	0	*	2,5	0	8,1	10
8902.00.45	-- Of a gross tonnage exceeding 250 but not exceeding 1,000	Unit	5	7.5	0	0		3	0		0	0	*	5	0	0	0	0	*	1,2	0	4	10
8902.00.46	-- Of a gross tonnage exceeding 1,000 but not exceeding 4,000	Unit	5	7.5	0	0		3	0		0	0	*	5	0	0	0	0	*	1,2	0	4	10
8902.00.47	-- Of a gross tonnage exceeding 4,000	Unit	0	5	0	0		0	0		0	0	*	3	0	0	0	0	0	0	0	0	10
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.																						
8903.10.00	- Inflatable	Unit	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	2,5	0	6,6	10
	- Other:																						
8903.91.00	-- Sailboats, with or without auxiliary motor	Unit	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	2,5	0	6,6	10
8903.92.00	-- Motorboats, other than outboard motorboats	Unit	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	2,5	0	6,6	10

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8903.99.00	-- Other	Unit	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	2,5	0	6,6	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	5	0	0	0	0	0	1,2	0	3,3	10
	- Of gross tonnage exceeding 26:																						
8904.00.31	-- Of a power not exceeding 4,000 hp	Unit	5	7.5	0	0		0	0		0	0	0	5	0	0	0	0	0	1,2	0	3,3	10
8904.00.39	-- Other	Unit	0	5	0	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	5	0	0	0	0	0	1,2	0	3,3	10
8905.20.00	- Floating or submersible drilling or production platforms	Unit	5	7.5	0	0		0	0	ID	0	0	0	5	0	0	0	0	0	1,2	0	3,3	10
8905.9	- Other:																						
8905.90.10	-- Floating docks	Unit	5	7.5	0	0	CN	*	0		0	0	0	5	0	0	0	0	0	1,2	0	3,3	10
8905.90.90	-- Other	Unit	5	7.5	0	0		0	0		0	0	0	5	0	0	0	0	0	1,2	0	3,3	10
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	0	10
8906.90	- Other:																						

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8906.90.10	- - Of a displacement not exceeding 30t	Unit	5	7.5	0	0		0	0		0	0	0	5	0	0	0	0	0	1,2	0	3,3	10
8906.90.20	- - Of a displacement exceeding 30t but not exceeding 300t	Unit	5	7.5	0	0		0	0		0	0	0	5	0	0	0	0	0	1,2	0	3,3	10
8906.90.90	- - Other	Unit	0	5	0	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, coffer- dams, landing- stages, buoys and beacons).																						
8907.10.00	- Inflatable rafts	Unit	5	7.5	0	0		0	0		0	0	0	5	0	0	0	0	0	0	0	3,3	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	0	10
8907.90.90	- - Other	Unit	0	5	0	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	0	10