

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.

| Heading | H.S. Code | |
|--------------|-----------|---|
| 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 |
| | 8901.20 | - Tankers |
| | 8901.30 | - Refrigerated vessels, other than those of subheading 8901.20 |
| | 8901.90 | - Other vessels for the transport of goods and other vessels for the transport of both persons and goods |
| 89.02 | 8902.00 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products. |
| 89.03 | | Yachts and other vessels for pleasure or sports; rowing boats and canoes. |
| | | - Inflatable (including rigid hull inflatable) boats : |
| | 8903.11 | -- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg |
| | 8903.12 | -- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg |
| | 8903.19 | -- Other |
| | | - Sailboats, other than inflatable, with or without auxiliary motor : |
| | 8903.21 | -- Of a length not exceeding 7.5 m |
| | 8903.22 | -- Of a length exceeding 7.5 m but not exceeding 24 m |
| | 8903.23 | -- Of a length exceeding 24 m |
| | | - Motorboats, other than inflatable, not including outboard motorboats : |
| | 8903.31 | -- Of a length not exceeding 7.5 m |
| | 8903.32 | -- Of a length exceeding 7.5 m but not exceeding 24 m |
| | 8903.33 | -- Of a length exceeding 24 m |
| | | - Other : |
| | 8903.93 | -- Of a length not exceeding 7.5 m |
| | 8903.99 | -- Other |
| 89.04 | 8904.00 | Tugs and pusher craft. |

| Heading | H.S. Code | |
|--------------|-----------|--|
| 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 | - Dredgers |
| | 8905.20 | - Floating or submersible drilling or production platforms |
| | 8905.90 | - Other |
| 89.06 | | Other vessels, including warships and lifeboats other than rowing boats. |
| | 8906.10 | - Warships |
| | 8906.90 | - Other |
| 89.07 | | Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons). |
| | 8907.10 | - Inflatable rafts |
| | 8907.90 | - Other |
| 89.08 | 8908.00 | Vessels and other floating structures for breaking up. |
