

Central Excise Tariff Act, 1985**Chapter 89 - Ships, Boats and Floating Structures****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 (1)		Description of goods (2)	Unit (3)	Rate of duty (4)
8901		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	---	Ships	u	Nil
8901 10 20	---	Launches	u	Nil
8901 10 30	---	Boats	u	Nil
8901 10 40	---	Barges	u	Nil
8901 10 90	---	Other	u	Nil
8901 20 00	-	Tankers	u	Nil
8901 30 00	-	Refrigerated vessels, other than those of Sub-heading 8901 20	u	Nil
8901 90 00	-	Other vessels for transport of the goods and other vessels for the transport of both persons and goods	u	Nil
8902		FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS		
8902 00	-	Fishing vessels; factory ships and other vessels for processing or preserving fishery products :		
8902 00 10	---	Trawlers and other fishing vessels	u	Nil
8902 00 90	---	Other	u	Nil
8903		YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES		
8903 10 00	-	Inflatable	u	16%
	-	Other :		
8903 91 00	--	Sail boats, with or without auxiliary motor	u	16%
8903 92 00	--	Motorboats, other than outboard motorboats	u	16%
8903 99	--	Other :		
8903 99 10	---	Canoes	u	16%
8903 99 90	---	Other	u	16%
8904 00 00		Tugs and pusher craft	u	Nil
8905		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	Nil
8905 20 00	-	Floating or submersible drilling or production platforms	u	Nil
8905 90	-	Other :		
8905 90 10	---	Floating docks	u	Nil
8905 90 90	---	Other	u	Nil
8906		OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS		
8906 10 00	-	Warships	u	Nil
8906 90 00	-	Other	u	Nil

8907		OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING-STAGES, BUOYS AND BEACONS)		
8907 10 00	--	Inflatable rafts	u	16%
8907 90 00	--	Other	u	16%
8908 00 00		VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	U	16%
