

Customs Tariff Act 1975

Chapter 89 - Ships, Boats and Floating Structures

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 8906 if it does not have the essential character of a vessel of a particular kind.

Tariff Item		Description of goods
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1. Substituted By The Third Schedule of Finance Act, 2006 w.e.f. 18.04.2006.

2. Substituted by the Finance Act, 2007 for [1](#)[12.5%].

Unit		
	Std.	
(1)		

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 he transport of persons; ferry-boats of all kinds:		
8901 10 10	---	
Ships	u	
8901 10 20	---	
Launches	u	
8901 10 30	---	
Boats	u	
8901 10 40	---	
Barges	u	
8901 10 90	---	
Other	u	
8901 20 00	-	
Tankers	u	
8901 30 00	-	
Refrigerated vessels, other than those of Sub-heading 8901 20	u	
8901 90 00	-	

Other vessels for transport of the goods and other vessels for the transport of both persons and goods	u	
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	
8902 00 90	---	
Other	u	
8903		
Yachts and other vessels for pleasure or sports; rowing boats and canoes		
8903 10 00	-	
Inflatable	u	
	-	
Other :		
8903 91 00	--	

Sail boats, with or without auxiliary motor	u	
8903 92 00	--	
Motorboats, other than outboard motorboats	u	
8903 99	--	
Other :		
8903 99 10	---	
Canoes	u	
8903 99 90	---	
Other	u	
8904 00 00		
Tugs and pusher craft	u	
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	
8905 20 00	-	
Floating or submersible drilling or production platforms	u	
8905 90	-	
Other :		

8905 90 10	---	
Floating docks	u	
8905 90 90	---	
Other	u	
8906		
Other vessels, including warships and lifeboats other than rowing boats		
8906 10 00	-	
Warships	u	
8906 90 00	-	
Other	u	
8907		
Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)		
8907 10 00	-	
Inflatable rafts	u	
8907 90 00	-	
Other	u	
8908 00 00		
Vessels and other floating structures for breaking up	u	