

CHAPTER 89

Ships, boats and floating structures

Hdg. No.	AHTN Code 2007	DESCRIPTION	MFN
(1)	(2)	(3)	(4)
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 gross tonnage not exceeding 26	5
	8901.10.20	-- Of gross tonnage exceeding 26 but not exceeding 500	5
	8901.10.30	-- Of gross tonnage exceeding 500 but not exceeding 4000	1
	8901.10.50	-- Of gross tonnage exceeding 4000 but not exceeding 5000	1
	8901.10.60	-- Of gross tonnage exceeding 5000	1
	8901.20	- Tankers:	
	8901.20.50	-- Of gross tonnage not exceeding 5000	1
	8901.20.60	-- Of gross tonnage exceeding 5000	1
	8901.30	- Refrigerated vessels, other than those of subheading 8901.20:	
	8901.30.50	-- Of gross tonnage not exceeding 5000	1 ^{/a}
	8901.30.60	-- Of gross tonnage exceeding 5000	1 ^{/a}
	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 gross tonnage not exceeding 26	5
	8901.90.12	--- Of gross tonnage exceeding 26 but not exceeding 500	5
	8901.90.14	--- Of gross tonnage exceeding 500	1 ^{/a}
		-- Motorised:	
	8901.90.21	--- Of gross tonnage not exceeding 26	5
	8901.90.22	--- Of gross tonnage exceeding 26 but not exceeding 250	5
	8901.90.23	--- Of gross tonnage exceeding 250 but not exceeding 500	5
	8901.90.24	--- Of gross tonnage exceeding 500 but not exceeding 4000	1 ^{/a}
	8901.90.25	--- Of gross tonnage exceeding 4000 but not exceeding 5000	1 ^{/a}
	8901.90.26	--- Of gross tonnage exceeding 5000	1 ^{/a}
89.02		Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	
		- Fishing vessels:	
	8902.00.11	-- Of a gross tonnage not exceeding 26	5

^{/a} Zero duty under the Agriculture and Fisheries Modernization Act, subject to submission of Certificate of Eligibility or Certificate of Accreditation issued by the Department of Agriculture-Regional Fisheries Units, Bureau of Fisheries and Aquatic Resources, Department of Trade and Industry's regional and provincial offices, or the Board of Investments.

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(1)	(2)	(3)	(4)
	8902.00.12	-- Of a gross tonnage exceeding 26 but less than 40	5
	8902.00.13	-- Of a gross tonnage of 40 or more but less than 100	1 ^{/a}
	8902.00.14	-- Of a gross tonnage of 100 or more but not exceeding 250	1 ^{/a}
	8902.00.15	-- Of a gross tonnage exceeding 250 but not exceeding 4000	1 ^{/a}
	8902.00.16	-- Of a gross tonnage exceeding 4000	1 ^{/a}
		- Other:	
	8902.00.91	-- Of a gross tonnage not exceeding 26:	
	8902.00.91 A	--- Catcher boats; fish carriers, etc.	5 ^{/a}
	8902.00.91 B	--- Other	5
	8902.00.92	-- Of a gross tonnage exceeding 26 but less than 40:	
	8902.00.92 A	--- Catcher boats; fish carriers, etc.	5 ^{/a}
	8902.00.92 B	--- Other	5
	8902.00.93	-- Of a gross tonnage of 40 or more but less than 100:	
	8902.00.93 A	--- Catcher boats; fish carriers, etc.	5 ^{/a}
	8902.00.93 B	--- Other	5
	8902.00.94	-- Of a gross tonnage of 100 or more but not exceeding 250:	
	8902.00.94 A	--- Catcher boats; fish carriers, etc.	5 ^{/a}
	8902.00.94 B	--- Other	5
	8902.00.95	-- Of a gross tonnage exceeding 250 but not exceeding 4000:	
	8902.00.95 A	--- Catcher boats; fish carriers, etc.	5 ^{/a}
	8902.00.95 B	--- Other	5
	8902.00.96	-- Of a gross tonnage exceeding 4000:	
	8902.00.96 A	--- Catcher boats; fish carriers, etc.	5 ^{/a}
	8902.00.96 B	--- Other	5
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.	
	8903.10.00	- Inflatable	7
		- Other:	
	8903.91.00	-- Sailboats, with or without auxiliary motor	10
	8903.92.00	-- Motorboats, other than outboard motorboats	7
	8903.99.00	-- Other	10
89.04		Tugs and pusher craft.	
		- Tugs:	
	8904.00.11	-- Of gross tonnage not exceeding 26	3
	8904.00.19	-- Of gross tonnage exceeding 26	3
		- Pusher craft:	

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(1)	(2)	(3)	(4)
	8904.00.21	-- Of gross tonnage not exceeding 26	3
	8904.00.29	-- Of gross tonnage exceeding 26	3
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	3
	8905.20.00	- Floating or submersible drilling or production platforms	3
	8905.90	- Other:	
	8905.90.10	-- Floating docks	3 ^{/a}
	8905.90.90	-- Other	3 ^{/a}
89.06		Other vessels, including warships and lifeboats other than rowing boats.	
	8906.10.00	- Warships	1
	8906.90	- Other:	
	8906.90.10	-- Of a displacement not exceeding 30 t	1
	8906.90.90	-- Other:	
	8906.90.90 A	--- Life boats	1 ^{/a}
	8906.90.90 B	--- Other	1
89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	
	8907.10.00	- Inflatable rafts	1
	8907.90	- Other:	
	8907.90.10	-- Buoys	3
	8907.90.90	-- Other	3
89.08	8908.00.00	Vessels and other floating structures for breaking up.	3

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