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

Additional U.S. Note

1. Vessels if in use in international trade or commerce or if brought into the customs territory of the United States by nonresidents thereof for their own use in pleasure cruising shall be admitted without formal customs consumption entry or the payment of duty.

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
8901		Cruise ships, excursion boats, ferry boats, cargo ships, barges and similar vessels for the transport of persons or goods:				
8901.10.00	00	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry boats of all kinds	No	Free[1/]		Free
8901.20.00	00	Tankers	No	Free[1/]		Free
8901.30.00	00	Refrigerated vessels, other than those of subheading 8901.20	No	Free[2/]		Free
8901.90.00	00	Other vessels for the transport of goods and other vessels for the transport of both persons and goods	No	Free[1/]		Free
8902.00.00	00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	No	Free[1/]		Free
8903		Yachts and other vessels for pleasure or sports; row boats and canoes:				
8903.10.00		Inflatable		2.4%[3/]	Free (A*, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	25%
		Valued over $500:				
	15	With attached rigid hull	No.			
	45	Other	No.			
	60	Other	No.			

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
8903 (con.)		Yachts and other vessels for pleasure or sports; row boats and canoes: (con.)				
		Other:				
8903.91.00		Sailboats, with or without auxiliary motor		1.5%[3/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	30%
		With auxiliary motor:				
	25	Not exceeding 9.2 m in length	No.			
	35	Exceeding 9.2 m in length	No.			
		Other:				
	45	Not exceeding 4 m in length	No.			
	60	Exceeding 4 but not exceeding 6.5 m in length	No.			
	75	Exceeding 6.5 m but not exceeding 9.2 m in length	No.			
	85	Exceeding 9.2 m in length	No.			
8903.92.00		Motorboats, other than outboard motorboats		1.5%[3/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	30%
		Inboard/outdrive:				
	15	Not exceeding 6.5 m in length	No.			
		Exceeding 6.5 m in length:				
	30	Cabin cruisers	No.			
	35	Other	No.			
		Other:				
	50	Not exceeding 8 m in length	No.			
		Exceeding 8 m in length:				
	65	Cabin cruisers	No.			
	70	Other	No.			
8903.99		Other:				
		Row boats and canoes which are not of a type designed to be principally used with motors or sails:				
8903.99.05	00	Canoes	No.	Free[3/]		35%
8903.99.15	00	Other	No.	2.7%[3/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	45%
8903.99.20		Outboard motorboats		1%[3/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	30%
		With hulls of metal:				
	15	Not exceeding 5 m in length	No.			
	30	Exceeding 5 m in length	No.			
		With hulls of reinforced plastics:				
	45	Not exceeding 5 m in length	No.			
	60	Exceeding 5 m in length	No.			
	75	Other	No.			
8903.99.90	00	Other	No.	1%[3/]	Free (A, AU, BH, CA, CL, CO, D, E, IL, JO, KR, MA, MX, OM, P, PA, PE, SG)	30%

Heading/ Subheading	Stat. Suf-fix	Article Description	Unit of Quantity	Rates of Duty 1 General	Rates of Duty 1 Special	Rates of Duty 2
8904.00.00	00	Tugs and pusher craft	No	Free[1/]		Free
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	00	Dredgers	No	Free[1/]		Free
8905.20.00	00	Floating or submersible drilling or production platforms	t No.	Free[1/]		Free
8905.90		Other:				
8905.90.10	00	Floating docks	t No.	Free		35%
8905.90.50	00	Other	No	Free[1/]		Free
8906		Other vessels, including warships and lifeboats other than row boats:				
8906.10.00	00	Warships	No	Free		Free
8906.90.00		Other		Free[1/]		Free
	10	Hulls	t No.			
	90	Other	X			
8907		Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons):				
8907.10.00	00	Inflatable rafts	No	Free[3/]		45%
8907.90.00		Other		Free		45%
	30	Buoys	X			
	60	Tanks	X			
	90	Other	X			
8908.00.00	00	Vessels and other floating structures for breaking up (scrapping)	t	Free[1/]		Free

1/ See 9903.88.01
2/ See 9903.88.02
3/ See 9903.88.03.