

Harmonized Tariff Schedule of the United States (2020)

Annotated for Statistical Reporting Purposes

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

XVII
89-1

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.

Harmonized Tariff Schedule of the United States (2020)

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XVII
89-2

| Heading/ Subheading | Stat. Suf- fix | Article Description | Unit of Quantity | Rates of Duty | | |
|------------------------|----------------------|--|------------------------|--------------------|--|------|
| | | | | 1 | | 2 |
| | | | | General | Special | |
| 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% |
| | 15 | Valued over \$500: With attached rigid hull..... | No. | | | |
| | 45 | Other..... | No. | | | |
| | 60 | Other ^{4/} | No. | | | |

Harmonized Tariff Schedule of the United States (2020)

Annotated for Statistical Reporting Purposes

XVII
89-3

| Heading/ Subheading | Stat. Suf- fix | Article Description | Unit of Quantity | Rates of Duty | | |
|------------------------|----------------------|--|------------------------|--------------------|---|-----|
| | | | | 1 | | 2 |
| | | | | General | Special | |
| 8903 (con.) | | Yachts and other vessels for pleasure or sports; row boats and canoes: (con.) | | | | |
| 8903.91.00 | | Other: 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% |
| | 25 | With auxiliary motor: Not exceeding 9.2 m in length..... | No. | | | |
| | 35 | Exceeding 9.2 m in length..... | No. | | | |
| | 45 | Other: 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. | | | |
| 8903.92.00 | 85 | Exceeding 9.2 m in length..... | No. | | | |
| | | 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% |
| | 15 | Inboard/outdrive: Not exceeding 6.5 m in length..... | No. | | | |
| | 30 | Exceeding 6.5 m in length: Cabin cruisers..... | No. | | | |
| | 35 | Other..... | No. | | | |
| | 50 | Other: Not exceeding 8 m in length..... | No. | | | |
| | 65 | Exceeding 8 m in length: 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 ^{5/} | 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% |
| | 15 | With hulls of metal: Not exceeding 5 m in length..... | No. | | | |
| | 30 | Exceeding 5 m in length..... | No. | | | |
| | 45 | With hulls of reinforced plastics: 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% |

Harmonized Tariff Schedule of the United States (2020)

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XVII
89-4

| Heading/ Subheading | Stat. Suf- fix | Article Description | Unit of Quantity | Rates of Duty | | |
|------------------------|----------------------|--|------------------------|--------------------|---------|------|
| | | | | 1 | | 2 |
| | | | | General | Special | |
| 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..... | Free ^{1/} | | Free |
| | | | No. | | | |
| 8905.90 | | Other: | | | | |
| 8905.90.10 | 00 | Floating docks..... | t..... | Free ^{6/} | | 35% |
| | | | No. | | | |
| 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 ^{7/} | | Free |
| 8906.90.00 | | Other..... | | Free ^{1/} | | Free |
| | 10 | Hulls..... | t..... | | | |
| | | | No. | | | |
| | 90 | Other..... | No. | | | |
| 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 ^{7/} | | 45% |
| | 30 | Buoys..... | No. | | | |
| | 60 | Tanks..... | No. | | | |
| | 90 | Other..... | No. | | | |
| 8908.00.00 | 00 | Vessels and other floating structures for breaking up (scrapping)..... | t..... | Free ^{1/} | | Free |

Harmonized Tariff Schedule of the United States (2020)

Annotated for Statistical Reporting Purposes

XVII
Endnotes--page 89 - 5

- 1/ See 9903.88.01
- 2/ See 9903.88.02
- 3/ See 9903.88.03.
- 4/ See 9903.88.13
- 5/ See 9903.88.35.
- 6/ See 9903.88.16.
- 7/ See 9903.88.15.