

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
--------------------	-------------------------	-------------	--------------	----------------	-------------	------------	-------------	-------------	---------------	----------------	-----------------

## Chapter 89

### Ships, Boats and Floating Structures

#### Notes.

A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

#### ↓ Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-371, 387, 391, 392, 405-407, 409].

#### ↓ Note on Countervailing Duty

CVD on the goods under this Chapter is fixed by Ntfn 02/2008-CE; dated 01.03.2008; Sl. No.70.

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
<b>8901</b>	<b>Cruise ships, excursion boats, ferryboats, cargo ships, barges and similar vessels for the transport of persons or goods</b>										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 352; CVD all goods 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
8901 10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferryboats of all kinds										
8901 10 10	--- Ships	u	10.00	10.00	---	4	5	0.47	20.780	Free	
8901 10 20	--- Launches	u	10.00	10.00	---	4	5	0.47	20.780	Free	
8901 10 30	--- Boats	u	10.00	10.00	---	4	5	0.47	20.780	Free	
8901 10 40	--- Barges	u	10.00	10.00	---	4	5	0.47	20.780	Free	
8901 10 90	--- Other	u	10.00	10.00	---	4	5	0.47	20.780	Free	
8901 20 00	- Tankers	u	10.00	10.00	---	4	5	0.47	20.780	Free	
8901 30 00	- Refrigerated vessels, other than those of sub-heading 8901.20	u	10.00	10.00	---	4	5	0.47	20.780	Free	
8901 90 00	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	u	10.00	10.00	---	4	5	0.47	20.780	Free	
<b>8902</b>	<b>Fishing vessels; Factory ships and other vessels for processing or preserving fishery products</b>										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 353</i>
8902 00	- Fishing vessels; Factory ships and other vessels for processing or preserving fishery products:										
8902 00 10	--- Trawlers & other fishing vessels	u	10.00	0.00	---	0	0	0.00	0.000	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No.352A. Imports subject to approval or guidelines issued by Department of Animal Husbandry and Dairying</i>
8902 00 90	--- Other	u	10.00	10.00	---	4	0	0.30	14.712	Free	<i>Imports subject to approval or guidelines issued by Department of Animal Husbandry and Dairying</i>
<b>8903</b>	<b>Yachts and other vessels for pleasure or sports; Rowing boats and canoes</b>										
8903 10 00	- Inflatable	u	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Other:										
8903 91 00	-- Sailboats, with or without auxiliary motor	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8903 92 00	-- Motorboats, other than outboard motorboats	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8903 99	-- Other:										
8903 99 10	--- Canoes	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8903 99 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	

## Section XVII – Chapter 89

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
8904	<b>Tugs and pusher craft</b>	u	10.00	10.00	---	4	5	0.47	20.780	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 353; CVD all goods 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
8905	<b>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</b>										<i>Exemption: CVD all goods 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
8905 10 00	- Dredgers	u	10.00	0.00	---	0	5	0.15	5.305	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 353A</i>
8905 20 00	- Floating or submersible drilling or production platforms	u	10.00	10.00	---	4	5	0.47	20.780	Free	
8905 90	- Other:										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 353</i>
8905 90 10	--- Floating docks	u	10.00	10.00	---	4	5	0.47	20.780	Free	
8905 90 90	--- Other	u	10.00	10.00	---	4	5	0.47	20.780	Free	
8906	<b>Other vessels, including warships and lifeboats other than rowing boats</b>										<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 354</i>
8906 10 00	- Warships	u	10.00	10.00	---	4	0	0.30	14.712	Restricted	
8906 90 00	- Other	u	10.00	10.00	---	4	5	0.47	20.780	Free	<i>Exemption: CVD all goods 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
8907	<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons)</b>										
8907 10 00	- Inflatable rafts	u	10.00	0.00	---	4	10	0.31	15.033	Free	<i>Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 588</i>
8907 90 00	- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
8908	<b>Vessels and other floating structures for breaking up</b>	u	10.00	5.00	---	0	0	0.15	5.150	Free	<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; CVD is - Nil; Sl. No. 355; ACD is Nil by 20/06-Cus. dated 01.03.2006</i>

### Import Licensing Notes

- (1) Import of ships, vessels, boats and other coastal water transport craft may be made without a licence on the basis of approval or guidelines issued by the Ministry of Surface Transport, Government of India. Import of Trawlers may be made without a licence on the basis of approval or guidelines issued by the Ministry of Food Processing Industry, Government of India. Old ships, vessels etc., for the purpose of breaking, are freely importable.
- (i) Any item required for the specific purpose or use in connection with ship building, and the import of which has been shown as restricted in the ITC (HS) Classifications of Export and Import items may be imported without an import licence by the industrial undertakings engaged in ship building, subject to actual user condition.
- (ii) Any item required for the specific purpose or use in connection with ship repairing and the import of which has been shown as restricted in the ITC (HS) Classifications of Export and Import items, may be imported without any import licence by ship repairing units, duly registered with the Director General (Shipping), Mumbai (working in customs bonded premises), subject to actual user condition and also subject to such conditions as may be notified by the Deptt. of Revenue from time to time in this regard.

### Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.