

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.

8901		Cruise ships, excursion boats, ferry boats, cargo ships, barges and similar vessels for the transport of persons or goods:				
8901.10.00	00 1	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry boats of all kinds.....	No.....	Free		Free
8901.20.00	00 9	Tankers.....	No.....	Free		Free
8901.30.00	00 7	Refrigerated vessels, other than those of subheading 8901.20.....	No.....	Free		Free
8901.90.00	00 4	Other vessels for the transport of goods and other vessels for the transport of both persons and goods.....	No.....	Free		Free
8902.00.00	00 2	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.....	No.....	Free		Free
8903		Yachts and other vessels for pleasure or sports; row boats and canoes:				
8903.10.00		Inflatable.....		2.4%	Free (A,E,IL,J) 1.4% (CA)	25%
		Valued over \$500:				
	15 2	With attached rigid hull.....	No.			
	45 6	Other.....	No.			
	60 6	Other.....	No.			
8903.91.00		Other: Sailboats, with or without auxiliary motor.....		1.5%	Free (A,E,IL,J) 0.9% (CA)	30%
		With auxiliary motor:				
	25 2	Not exceeding 9.2 m in length.....	No.			
	35 0	Exceeding 9.2 m in length.....	No.			
		Other:				
	45 8	Not exceeding 4 m in length....	No.			
	60 8	Exceeding 4 but not exceeding 6.5 m in length.....	No.			
	75 1	Exceeding 6.5 m but not exceeding 9.2 m in length.....	No.			
8903.92.00	85 9	Exceeding 9.2 m in length.....	No.			
		Motorboats, other than outboard motorboats.....		1.5%	Free (A,E,IL,J) 0.9% (CA)	30%
		Inboard/outdrive:				
	15 3	Not exceeding 6.5 m in length..	No.			
		Exceeding 6.5 m in length:				
	30 4	Cabin cruisers.....	No.			
	35 9	Other.....	No.			
		Other:				
	50 9	Not exceeding 8 m in length....	No.			
		Exceeding 8 m in length:				
	65 2	Cabin cruisers.....	No.			
	70 5	Other.....	No.			

8903 (con.)	Yachts and other vessels for pleasure or sports; row boats and canoes (con.):					
8903.99	Other (con.):					
	Other:					
	Row boats and canoes which are not of a type designed to be principally used with motors or sails:					
8903.99.05	00 8	Canoes.....	No.....	Free		35%
8903.99.15	00 6	Other.....	No.....	4%	Free (A,E,IL,J)	45%
					2.4% (CA)	
8903.99.20		Outboard motorboats.....	.....	1.5%	Free (A,E,IL,J)	30%
					0.9% (CA)	
		With hulls of metal:				
	15 2	Not exceeding 5 m in length.....	No.			
	30 3	Exceeding 5 m in length...	No.			
		With hulls of reinforced plas- tics:				
	45 6	Not exceeding 5 m in length.....	No.			
	60 6	Exceeding 5 m in length...	No.			
	75 9	Other.....	No.			
8903.99.90	00 4	Other.....	No.....	1.5%	Free (A,E,IL,J)	30%
					0.9% (CA) <u>1/</u>	
8904.00.00	00 0	Tugs and pusher craft.....	No.....	Free		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 7	Dredgers.....	No.....	Free		Free
8905.20.00	00 5	Floating or submersible drilling or produc- tion platforms.....	t.....v No.	Free		Free
8905.90	Other:					
8905.90.10	00 8	Floating docks.....	t.....v No.	3.7%	Free (A,E,IL,J)	35%
					2.2% (CA)	
8905.90.50	00 9	Other.....	No.....	Free		Free
8906.00	Other vessels, including warships and lifeboats other than row boats:					
8906.00.10	00 6	Hulls.....	t.....v No.	4.2%	Free (A,E,J)	30%
					0.4% (IL)	
8906.00.90		Other.....	.....	Free	2.5% (CA)	Free
	10 7	Warships.....	X			
	90 0	Other.....	X			
8907	Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons):					
8907.10.00	00 5	Inflatable rafts.....	No.....	3.8%	Free (A,E,IL,J)	45%
					0.7% (CA)	
8907.90.00		Other.....	.....	3.8%	Free (A,E,IL,J)	45%
					0.7% (CA)	
	30 2	Buoys.....	X			
	60 5	Tanks.....	X			
	90 9	Other.....	X			
8908.00.00	00 6	Vessels and other floating structures for breaking up (scrapping).....	t.....	Free		Free

1/ Certain personal watercraft, originating in the territory of Canada, are free of duty. See subheading 9905.89.10.