HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
89.01	Cruise ships, excursion boats, ferry-boats, cargo		
	ships, barges and similar vessels for the transport of persons or goods.		
8901.10.00	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
8901.10.10	Vessels exceeding 708 cubic metres	Free	kg and No
8901.10.10	Other	Free	kg and No
8901.20.00	Tankers:	1100	kg and 140
8901.20.10	Vessels exceeding 708 cubic metres	Free	kg and No
8901.20.90	Other	Free	kg and No
8901.30.00	Refrigerated vessels, other than those of subheading 8901.20.00:	1100	kg and 140
8901.30.10	Vessels exceeding 708 cubic metres	Free	kg and No
8901.30.90	Other	Free	kg and No
8901.90.00	Other vessels for the transport of goods and other vessels for the transport of both persons and goods:		
8901.90.10	Vessels exceeding 708 cubic metres	Free	kg and No
8901.90.90	Other	Free	kg and No
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.		
8902.00.10	Vessels exceeding 708 cubic metres	Free	kg and No
8902.00.20	Trawlers	Free	kg and No
8902.00.30	Other fishing vessels	Free	kg and No
8902.00.90	Other	Free	kg and No
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.		
8903.10.00	Inflatable Other:	25%	kg and No
8903.91.00	Sailboats, with or without auxiliary motor	25%	kg and No
8903.92.00	Motorboats, other than outboard motors boats	25%	kg and No
8903.99.00	Other	25%	kg and No
8904.00.00	Tugs and pusher craft.	Free	kg and No
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.		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8905.10.00	Dredgers	Free	kg and No
8905.20.00	Floating or submersible drilling or production platforms	Free	kg and No
8905.90.00	Other:		
8905.90.10	House-boats	5%	kg and No
8905.90.90	Other	Free	kg and No
89.06	Other vessels, including warships and lifeboats other than rowing boats.		
8906.10.00	Warships	Free	kg and No
8906.90.00	Other	Free	kg and No
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).		
8907.10.00	Inflatable rafts	5%	kg and No
8907.90.00	Other:		
8907.90.10	Buoys and beacons	Free	kg and No
8907.90.90	Other	5%	kg and No
8908.00.00	Vessels and other floating structures for breaking up.	Free	kg and No