

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.

USITC Investigation 332-388 - 2nd DRAFT Harmonized Tariff Schedule of the United States (2004)

XVII
89-2

Heading/ Subheading	Article Description	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	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry boats of all kinds	Free		Free
8901.20.00	Tankers	Free		Free
8901.30.00	Refrigerated vessels, other than those of subheading 8901.20	Free		Free
8901.90.00	Other vessels for the transport of goods and other vessels for the transport of both persons and goods	Free		Free
8902.00.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	Free		Free
8903	Yachts and other vessels for pleasure or sports; row boats and canoes:			
8903.10.00	Inflatable	2.4%	Free (CA,E,IL,J, MX)	25%
8903.91.00	Other: Sailboats, with or without auxiliary motor	1.5%	Free (CA,E,IL,J, MX)	30%
8903.92.00	Motorboats, other than outboard motorboats	1.5%	Free (CA,E,IL,J, MX)	30%
8903.99	Other:			
8903.99.10	Row boats and canoes which are not of a type designed to be principally used with motors or sails	Free		35%
8903.99.60	Other	1%		30%
8904.00.00	Tugs and pusher craft	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	Dredgers	Free		Free
8905.20.00	Floating or submersible drilling or production platforms	Free		Free
8905.90.00	Other	Free		Free
8906.00.00	Other vessels, including warships and lifeboats other than row boats	Free		Free
8907	Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons):			
8907.10.00	Inflatable rafts	Free		45%
8907.90.00	Other	Free		45%
8908.00.00 00	Vessels and other floating structures for breaking up (scrapping)	Free		Free

Tariff Simplification (Inv. 332-388)

Concordance and Change Record

(Changes Indicated with Bold Type)

Chapter 89

Chapter Note Changes:

Add:

Delete:

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
8901.10.00	8901.10.00	Free	Free
8901.20.00	8901.20.00	Free	Free
8901.30.00	8901.30.00	Free	Free
8901.90.00	8901.90.00	Free	Free
8902.00.00	8902.00.00	Free	Free
8903.10.00	8903.10.00	2.4%	2.4%
8903.91.00	8903.91.00	1.5%	1.5%
8903.92.00	8903.92.00	1.5%	1.5%
8903.99.05	8903.99.10	Free	Free
8903.99.15	8903.99.10	2.7%	Free
8903.99.20	8903.99.60	1%	1%
8903.99.90	8903.99.60	1%	1%
8904.00.00	8904.00.00	Free	Free
8905.10.00	8905.10.00	Free	Free
8905.20.00	8905.20.00	Free	Free
8905.90.10	8905.90.00	Free	Free
8905.90.50	8905.90.00	Free	Free
8906.00.10	8906.00.00	Free	Free
8906.00.90	8906.00.00	Free	Free
8907.10.00	8907.10.00	Free	Free
8907.90.00	8907.90.00	Free	Free

1999 Tariff Line(s):	Proposed Tariff Line(s):	2004 Col. 1 Duty Rate:	Proposed Duty Rate:
8908.00.00	8908.00.00	Free	Free