

Harmonized Tariff Schedule of the United States Revision 26 (2025)

Annotated for Statistical Reporting Purposes

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

XVII
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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.

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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:				
8903.11.00		Inflatable (including rigid hull inflatable) boats: Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg.....		2.4% ^{3/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25% ^{4/}
	15	Valued over \$500: With attached rigid hull.....	No.			
	20	Other.....	No.			
	60	Other.....	No.			
8903.12.00		Not designed for use with a motor and unladen (net) weight not exceeding 100 kg		2.4% ^{3/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25% ^{4/}
	15	Valued over \$500: With attached rigid hull.....	No.			
	20	Other.....	No.			
	60	Other.....	No.			
8903.19.00	00	Other.....	No.....	2.4% ^{3/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	25% ^{4/}

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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.)				
		Sailboats, other than inflatable, with or without auxiliary motor:				
8903.21.00		Of a length not exceeding 7.5 m.....		1.5% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%
	10	With auxiliary motor.....	No.			
		Other:				
	30	Of a length not exceeding 4 m.....	No.			
	35	Of a length exceeding 4 m but not exceeding 6.5 m.....	No.			
	40	Of a length exceeding 6.5 m but not exceeding 7.5 m.....	No.			
8903.22.00		Of a length exceeding 7.5 m but not exceeding 24 m.....		1.5% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%
		With auxiliary motor:				
	15	Of a length exceeding 7.5 m but not exceeding 9.2 m.....	No.			
	20	Of a length exceeding 9.2 m.....	No.			
		Other:				
	25	Of a length exceeding 7.5 m but not exceeding 9.2 m.....	No.			
	60	Of a length exceeding 9.2 m.....	No.			
8903.23.00		Of a length exceeding 24 m.....		1.5% ^{3/}	Free (A, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%
	15	With auxiliary motor.....	No.			
	20	Other.....	No.			

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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.)				
		Motorboats, other than inflatable, not including outboard motorboats:				
8903.31.00		Of a length not exceeding 7.5 m.....		1.5% ^{3/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30% ^{4/}
	15	Inboard/outdrive: Cabin cruisers.....	No.			
	20	Other.....	No.			
	25	Other.....	No.			
8903.32.00		Of a length exceeding 7.5 m but not exceeding 24 m.....		1.5% ^{3/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30% ^{4/}
	15	Inboard/outdrive: Cabin cruisers.....	No.			
	20	Other.....	No.			
	25	Other.....	No.			
8903.33.00		Of a length exceeding 24 m.....		1.5% ^{3/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30% ^{4/}
	15	Inboard/outdrive: Cabin cruisers.....	No.			
	20	Other.....	No.			
	25	Other.....	No.			

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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.)				
8903.93		Other: Of a length not exceeding 7.5 m: Row boats and canoes which are not of a type designed to be principally used with motors or sails:				
8903.93.05	00	Canoes.....	No.....	Free ^{3/}		35%
8903.93.15	00	Other.....	No.....	2.7% ^{3/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
8903.93.20		Outboard motorboats.....		1% ^{3/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, 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.			
8903.93.90	00	Other.....	No.....	1% ^{3/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30% ^{4/}
8903.99		Other: Row boats and canoes which are not of a type designed to be principally used with motors or sails:				
8903.99.06	00	Canoes.....	No.....	Free ^{3/}		35%
8903.99.16	00	Other.....	No.....	2.7% ^{3/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	45%
8903.99.21		Outboard motorboats.....		1% ^{3/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30%
	10	With hulls of metal.....	No.			
	20	With hulls of reinforced plastics.....	No.			
	90	Other.....	No.			
8903.99.91	00	Other.....	No.....	1% ^{3/}	Free (A*, AU, BH, CL, CO, D, E, IL, JO, KR, MA, OM, P, PA, PE, S, SG)	30% ^{4/}
8904.00.00	00	Tugs and pusher craft.....	No.....	Free ^{1/}		Free

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Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
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..... No.	Free ^{1/}		Free
8905.90		Other:				
8905.90.10	00	Floating docks.....	t..... No.	Free		35%
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 ^{5/}		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 ^{5/}		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

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1/ See 9903.88.01

2/ See 9903.88.02

3/ See 9903.88.03.

4/ See 9903.90.08.

5/ See 9903.88.15.