## Chapter 89 Ships, Boats and Floating Structures

| Commodity code | Duty expression | Notes | Description |
| --- | --- | --- | --- |
| **8900** |  |  | **SHIPS, BOATS AND FLOATING STRUCTURES** |
| **8901** |  |  | **Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods** |
| **8901 10** |  |  | - Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds |
| **8901 10 10** | 0.0% |  | - - Seagoing |
| **8901 10 90** | 0.0% |  | - - Other |
| **8901 20** |  |  | - Tankers |
| **8901 20 10** | 0.0% |  | - - Seagoing |
| **8901 20 90** | 0.0% |  | - - Other |
| **8901 30** |  |  | - Refrigerated vessels, other than those of subheading 8901 20 |
| **8901 30 10** | 0.0% |  | - - Seagoing |
| **8901 30 90** | 0.0% |  | - - Other |
| **8901 90** |  |  | - Other vessels for the transport of goods and other vessels for the transport of both persons and goods |
| **8901 90 10** | 0.0% |  | - - Seagoing |
| **8901 90 90** | 0.0% |  | - - Other |
| **8902** |  |  | **Fishing vessels; factory ships and other vessels for processing or preserving fishery products** |
| **8902 00 10** | 0.0% |  | - Seagoing |
| **8902 00 90** | 0.0% |  | - Other |
| **8903** |  |  | **Yachts and other vessels for pleasure or sports; rowing boats and canoes** |
| **8903 10** |  |  | - Inflatable |
| **8903 10 10** | 0.0% |  | - - Of a weight not exceeding 100kg each |
| **8903 10 90** | 0.0% |  | - - Other |
|  |  |  | - Other |
| **8903 91** |  |  | - - Sailboats, with or without auxiliary motor |
| **8903 91 10** | 0.0% |  | - - - Seagoing |
| **8903 91 90** | 0.0% |  | - - - Other |
| **8903 92** |  |  | - - Motor boats, other than outboard motor boats |
| **8903 92 10** | 0.0% |  | - - - Seagoing |
|  |  |  | - - - Other |
| **8903 92 91** | 0.0% |  | - - - - Of a length not exceeding 7.5 m |
| **8903 92 99** | 0.0% |  | - - - - Of a length exceeding 7.5 m |
| **8903 99** |  |  | - - Other |
| **8903 99 10** | 0.0% |  | - - - Of a weight not exceeding 100kg each |
|  |  |  | - - - Other |
| **8903 99 91** | 0.0% |  | - - - - Of a length not exceeding 7.5 m |
| **8903 99 99** | 0.0% |  | - - - - Of a length exceeding 7.5 m |
| **8904** |  |  | **Tugs and pusher craft** |
| **8904 00 10** | 0.0% |  | - Tugs |
|  |  |  | - Pusher craft |
| **8904 00 91** | 0.0% |  | - - Seagoing |
| **8904 00 99** | 0.0% |  | - - Other |
| **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** |  |  | - Dredgers |
| **8905 10 10** | 0.0% |  | - - Seagoing |
| **8905 10 90** | 0.0% |  | - - Other |
| **8905 20** | 0.0% |  | - Floating or submersible drilling or production platforms |
| **8905 90** |  |  | - Other |
| **8905 90 10** | 0.0% |  | - - Seagoing |
| **8905 90 90** | 0.0% |  | - - Other |
| **8906** |  |  | **Other vessels, including warships and lifeboats other than rowing boats** |
| **8906 10** | 0.0% |  | - Warships |
| **8906 90** |  |  | - Other |
| **8906 90 10** | 0.0% |  | - - Seagoing |
|  |  |  | - - Other |
| **8906 90 91** | 0.0% |  | - - - Of a weight not exceeding 100kg each |
| **8906 90 99** | 0.0% |  | - - - Other |
| **8907** |  |  | **Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons)** |
| **8907 10** | 0.0% |  | - Inflatable rafts |
| **8907 90** | 0.0% |  | - Other |
| **8908** | AU | Code reserved for authorised use; the duty rate is specified under regulations made under section 19 of the Taxation (Cross-border Trade) Act 2018 | **Vessels and other floating structures for breaking up** |