UK Goods Schedule

# SECTION XVII VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

## CHAPTER 89 SHIPS, BOATS AND FLOATING STRUCTURES

<ul>  
<li>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.</li>  
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<h2>Additional notes</h2>  
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<li>1. Subheadings 8901 10 10, 8901 20 10, 8901 30 10, 8901 90 10, 8902 00 10, 8903 91 10, 8903 92 10, 8904 00 91 and 8906 90 10 are to be taken to apply only to vessels, designed as sea going, having a hull of an overall length (excluding any projecting parts) of not less than 12m. However, fishing boats and lifeboats, designed as sea going, shall be considered as sea going vessels regardless of their length.</li>  
<li>2. Subheadings 8905 10 10 and 8905 90 10 are to be taken to apply only to vessels and floating docks, designed as sea going.</li>  
<li>3. For the purpose of heading 8908, the expression `vessels and other floating structures for breaking up' includes the following articles when presented for breaking up, on condition that they have formed part of their normal equipment:<ul>  
<li><ul>  
<li>spare parts (such as propellers), whether or not in a new condition,</li>  
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<li>moveable articles (furniture, kitchen equipment, tableware, etc.) showing clear evidence of use.</li>  
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<h2>Statistical note</h2>  
<ul>  
<li>References in this chapter to gross tonnage are references thereto as ascertained in accordance with the Merchant Shipping Acts as for the time being in force or, where not capable of being ascertained under those Acts, as ascertained by such method as the Commissioners of Revenue and Customs may determine.</li>  
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| Commodity code | Description | Duty |
| --- | --- | --- |
| 8901 00 00 00 (1) | **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 |  |
| 8901 10 10 00 | - - Seagoing | 0.0% |
| 8901 10 90 00 | - - Other | 1.7% |
| 8901 20 00 00 | - Tankers |  |
| 8901 20 10 00 | - - Seagoing | 0.0% |
| 8901 20 90 00 | - - Other | 1.7% |
| 8901 30 00 00 | - Refrigerated vessels, other than those of subheading 8901 20 |  |
| 8901 30 10 00 | - - Seagoing | 0.0% |
| 8901 30 90 00 | - - Other | 1.7% |
| 8901 90 00 00 | - Other vessels for the transport of goods and other vessels for the transport of both persons and goods |  |
| 8901 90 10 00 (3) | - - Seagoing | 0.0% |
| 8901 90 90 00 | - - Other | 1.7% |
| 8902 00 00 00 (1) | **Fishing vessels; factory ships and other vessels for processing or preserving fishery products** |  |
| 8902 00 10 00 | - Seagoing | 0.0% |
| 8902 00 90 00 | - Other | 1.7% |
| 8903 00 00 00 (1) | **Yachts and other vessels for pleasure or sports; rowing boats and canoes** |  |
| 8903 10 00 00 | - Inflatable |  |
| 8903 10 10 00 | - - Of a weight not exceeding 100 kg each | 2.7% |
| 8903 10 90 00 | - - Other | 1.7% |
|  | - Other |  |
| 8903 91 00 00 | - - Sailboats, with or without auxiliary motor |  |
| 8903 91 10 00 | - - - Seagoing | 0.0% |
| 8903 91 90 00 | - - - Other | 1.7% |
| 8903 92 00 00 | - - Motor boats, other than outboard motor boats |  |
| 8903 92 10 00 | - - - Seagoing | 0.0% |
|  | - - - Other | 1.7% |
| 8903 92 91 00 | - - - - Of a length not exceeding 7,5 m | 1.7% |
| 8903 92 99 00 | - - - - Of a length exceeding 7,5 m | 1.7% |
| 8903 99 00 00 | - - Other |  |
| 8903 99 10 00 | - - - Of a weight not exceeding 100 kg each | 2.7% |
|  | - - - Other | 1.7% |
| 8903 99 91 00 | - - - - Of a length not exceeding 7,5 m | 1.7% |
| 8903 99 99 00 | - - - - Of a length exceeding 7,5 m | 1.7% |
| 8904 00 00 00 (1) | **Tugs and pusher craft** |  |
| 8904 00 10 00 | - Tugs | 0.0% |
|  | - Pusher craft | 0.0% |
| 8904 00 91 00 | - - Seagoing | 0.0% |
| 8904 00 99 00 | - - Other | 1.7% |
| 8905 00 00 00 (1) | **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 |  |
| 8905 10 10 00 | - - Seagoing | 0.0% |
| 8905 10 90 00 | - - Other | 1.7% |
| 8905 20 00 00 | - Floating or submersible drilling or production platforms | 0.0% |
| 8905 90 00 00 | - Other |  |
| 8905 90 10 00 (3) | - - Seagoing | 0.0% |
| 8905 90 90 00 | - - Other | 1.7% |
| 8906 00 00 00 (3) | **Other vessels, including warships and lifeboats other than rowing boats** |  |
| 8906 10 00 00 (3) | - Warships | 0.0% |
| 8906 90 00 00 | - Other |  |
| 8906 90 10 00 (3) | - - Seagoing | 0.0% |
|  | - - Other | 2.7% |
| 8906 90 91 00 | - - - Of a weight not exceeding 100 kg each | 2.7% |
| 8906 90 99 00 | - - - Other | 1.7% |
| 8907 00 00 00 (1) | **Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons)** | 2.7% |
| 8907 10 00 00 | - Inflatable rafts |  |
| 8907 90 00 00 | - Other |  |
| 8908 00 00 00 (1) | **Vessels and other floating structures for breaking up** | 0.0% |

# Footnotes on chapter 89

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| Footnote | Notes |
| 1 | According to the Council Regulation (EU) No 692/2014 (OJ L183, p. 9) it shall be prohibited to import into European Union goods originating in Crimea or Sevastopol. The prohibition shall not apply in respect of:  (a) the execution until 26 September 2014, of trade contracts concluded before 25 June 2014, or of ancillary contracts necessary for the execution of such contracts, provided that the natural or legal persons, entity or body seeking to perform the contract have notified, at least 10 working days in advance, the activity or transaction to the competent authority of the Member State in which they are established.  (b) goods originating in Crimea or Sevastopol which have been made available to the Ukrainian authorities for examination, for which compliance with the conditions conferring entitlement to preferential origin has been verified and for which a certificate of origin has been issued in accordance with Regulation (EU) No 978/2012 and Regulation (EU) No 374/2014 or in accordance with the EU-Ukraine Association Agreement. |
| 2 | According to the Council Regulation (EU) No 1351/2014 (OJ L365, p. 46), the export of goods and technologies suited for use in the sectors of transport; telecommunications; energy; prospection, exploatation and production of oil, gas and mineral resources is prohibited: (a) to any natural or legal person, entity or body in Crimea or Sevastopol, or (b) for use in Crimea or Sevastopol. The prohibitions shall be without prejudice to the execution until 21 March 2015 of an obligation arising from a contract concluded before 20 December 2014, or by ancillary contracts necessary for the execution of such contracts, provided that the competent authority has been informed at least five working days in advance. When related to the use in Crimea or Sevastopol, the prohibitions do not apply where there are no reasonable grounds to determine that the goods and technology or the services are to be used in Crimea or Sevastopol. |
| 3 | <p>Export Control Organisation</p> <p>For further information concerning export prohibitions and restrictions for this commodity, please contact:</p> <p>Export Control Organisation</p> <p>Department for International Trade</p> <p>3 Whitehall Place</p> <p>London</p> <p>SW1A 2AW</p> <p>Tel: 020 7215 4594</p> <p>Email: eco.help&#64;trade.gsi.gov.uk</p> <p><a href="https://www.gov.uk/government/policies/export-controls">www.gov.uk/government/policies/export-controls</a></p> |