UK GOODS SCHEDULE

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

## Chapter 89 Ships, Boats and Floating Structures

### Chapter Notes

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 notes

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.

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.

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:

* \* - spare parts (such as propellers), whether or not in a new condition,
* \* - moveable articles (furniture, kitchen equipment, tableware, etc.) showing clear evidence of use.

### Statistical note

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.

| Classification | Description | Rate of duty | Supplementary unit |
| --- | --- | --- | --- |
| **8901 00 00 00** | **Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods** |  | Supp unit |
| 8901 10 00 00 | - Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds |  | Supp unit |
| 8901 10 10 00 | - - Seagoing | 0.0% | Supp unit |
| 8901 10 90 00 | - - Other | 1.7% | Supp unit |
| 8901 20 00 00 | - Tankers |  | Supp unit |
| 8901 20 10 00 | - - Seagoing | 0.0% | Supp unit |
| 8901 20 90 00 | - - Other | 1.7% | Supp unit |
| 8901 30 00 00 | - Refrigerated vessels, other than those of subheading 8901 20 |  | Supp unit |
| 8901 30 10 00 | - - Seagoing | 0.0% | Supp unit |
| 8901 30 90 00 | - - Other | 1.7% | Supp unit |
| 8901 90 00 00 | - Other vessels for the transport of goods and other vessels for the transport of both persons and goods |  | Supp unit |
| 8901 90 10 00 | - - Seagoing | 0.0% | Supp unit |
| 8901 90 90 00 | - - Other | 1.7% | Supp unit |
| **8902 00 00 00** | **Fishing vessels; factory ships and other vessels for processing or preserving fishery products** |  | Supp unit |
| 8902 00 10 00 | - Seagoing | 0.0% | Supp unit |
| 8902 00 90 00 | - Other | 1.7% | Supp unit |
| **8903 00 00 00** | **Yachts and other vessels for pleasure or sports; rowing boats and canoes** |  | Supp unit |
| 8903 10 00 00 | - Inflatable |  | Supp unit |
| 8903 10 10 00 | - - Of a weight not exceeding 100 kg each | 2.7% | Supp unit |
| 8903 10 90 00 | - - Other | 1.7% | Supp unit |
| 8903 10 90 00 | - Other |  | Supp unit |
| 8903 91 00 00 | - - Sailboats, with or without auxiliary motor |  | Supp unit |
| 8903 91 10 00 | - - - Seagoing | 0.0% | Supp unit |
| 8903 91 90 00 | - - - Other | 1.7% | Supp unit |
| 8903 92 00 00 | - - Motor boats, other than outboard motor boats |  | Supp unit |
| 8903 92 10 00 | - - - Seagoing | 0.0% | Supp unit |
| 8903 92 10 00 | - - - Other | 1.7% | Supp unit |
| 8903 92 91 00 | - - - - Of a length not exceeding 7,5 m | 1.7% | Supp unit |
| 8903 92 99 00 | - - - - Of a length exceeding 7,5 m | 1.7% | Supp unit |
| 8903 99 00 00 | - - Other |  | Supp unit |
| 8903 99 10 00 | - - - Of a weight not exceeding 100 kg each | 2.7% | Supp unit |
| 8903 99 10 00 | - - - Other | 1.7% | Supp unit |
| 8903 99 91 00 | - - - - Of a length not exceeding 7,5 m | 1.7% | Supp unit |
| 8903 99 99 00 | - - - - Of a length exceeding 7,5 m | 1.7% | Supp unit |
| **8904 00 00 00** | **Tugs and pusher craft** |  | Supp unit |
| 8904 00 10 00 | - Tugs | 0.0% | Supp unit |
| 8904 00 10 00 | - Pusher craft | 0.0% | Supp unit |
| 8904 00 91 00 | - - Seagoing | 0.0% | Supp unit |
| 8904 00 99 00 | - - Other | 1.7% | Supp unit |
| **8905 00 00 00** | **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** |  | Supp unit |
| 8905 10 00 00 | - Dredgers |  | Supp unit |
| 8905 10 10 00 | - - Seagoing | 0.0% | Supp unit |
| 8905 10 90 00 | - - Other | 1.7% | Supp unit |
| 8905 20 00 00 | - Floating or submersible drilling or production platforms | 0.0% | Supp unit |
| 8905 90 00 00 | - Other |  | Supp unit |
| 8905 90 10 00 | - - Seagoing | 0.0% | Supp unit |
| 8905 90 90 00 | - - Other | 1.7% | Supp unit |
| **8906 00 00 00** | **Other vessels, including warships and lifeboats other than rowing boats** |  | Supp unit |
| 8906 10 00 00 | - Warships | 0.0% | Supp unit |
| 8906 90 00 00 | - Other |  | Supp unit |
| 8906 90 10 00 | - - Seagoing | 0.0% | Supp unit |
| 8906 90 10 00 | - - Other | 2.7% | Supp unit |
| 8906 90 91 00 | - - - Of a weight not exceeding 100 kg each | 2.7% | Supp unit |
| 8906 90 99 00 | - - - Other | 1.7% | Supp unit |
| **8907 00 00 00** | **Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons)** | 2.7% | Supp unit |
| 8907 10 00 00 | - Inflatable rafts |  | Supp unit |
| 8907 90 00 00 | - Other |  | Supp unit |
| **8908 00 00 00** | **Vessels and other floating structures for breaking up** | 0.0% | Supp unit |