**SECTION XVII**

## 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 Chapter 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.