

## Section XVII

VEHICLES, AIRCRAFT, VESSELS  
AND ASSOCIATED TRANSPORT EQUIPMENT**Notes.**

1. This Section does not cover articles of heading 95.01, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
  - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
  - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) Articles of Chapter 82 (tools);
  - (d) Articles of heading 83.06;
  - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
  - (f) Electrical machinery or equipment (Chapter 85);
  - (g) Articles of Chapter 90;
  - (h) Articles of Chapter 91;
  - (ij) Arms (Chapter 93);
  - (k) Lamps or lighting fittings of heading 94.05; or
  - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purpose of this Section:
  - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
  - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
  - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
  - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
  - (b) In Chapter 87 if designed to travel over land or over both land and water;
  - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

**Chapter 89**

**SHIPS, BOATS AND FLOATING STRUCTURES**

**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 89.06 if it does not have the essential character of a vessel of a particular kind.

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
<b>89.01</b>		<b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.</b>			
<b>8901.10.00</b>	00	<b>-Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds</b>	NMB	25%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 25%
<b>8901.20.00</b>	00	<b>-Tankers</b>	NMB	25%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 25%
<b>8901.30.00</b>	00	<b>-Refrigerated vessels, other than those of subheading 8901.20</b>	NMB	25%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 25%
<b>8901.90</b>		<b>-Other vessels for the transport of goods and other vessels for the transport of both persons and goods</b>			
8901.90.10	00	-- -Open vessels	NMB	15%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 15%
8901.90.90	00	-- -Other	NMB	25%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 25%
<b>8902.00</b>		<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>			
8902.00.10	00	-- -Of a registered length not exceeding 30.5 m	NMB	25%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 25%
8902.00.20	00	-- -Of a registered length exceeding 30.5 m	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
<b>89.03</b>		<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>			
<b>8903.10.00</b>	00	<b>-Inflatable</b>	NMB	9.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 5%
		<b>-Other:</b>			

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
8903.91.00		--Sailboats, with or without auxiliary motor		9.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 5%
		----With auxiliary motor:			
11		----Of a length not exceeding 9.2 m .....	NMB		
12		----Of a length exceeding 9.2 m .....	NMB		
		----Without auxiliary motor:			
21		----Of a length not exceeding 4 m .....	NMB		
22		----Of a length exceeding 4 m but not exceeding 6.5 m .....	NMB		
23		----Of a length exceeding 6.5 m but not exceeding 9.2 m .....	NMB		
24		----Of a length exceeding 9.2 m .....	NMB		
8903.92.00		--Motorboats, other than outboard motorboats		9.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 5%
		----Cabin cruisers:			
11		----Of a length not exceeding 9.2 m .....	NMB		
12		----Of a length exceeding 9.2 m .....	NMB		
		----Inboard motorboats:			
21		----Personal watercraft, of an overall length not exceeding 4 m, inboard, water-jetdriven, designed to be operated in a sitting on, standing or kneeling position .....	NMB		
22		----Other, of a length not exceeding 6 m .....	NMB		
23		----Of a length exceeding 6 m but not exceeding 8 m .....	NMB		
24		----Of a length exceeding 8 m .....	NMB		
		----Inboard/outboard motorboats:			
31		----Of a length not exceeding 6 m .....	NMB		
32		----Of a length exceeding 6 m .....	NMB		
90		----Other .....	NMB		
8903.99		--Other			
8903.99.10 00		--Racing shells	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
8903.99.90		--Other		9.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 5%
		----Of an overall length not exceeding 9.2 m:			
11		----Outboard motorboats, metal, of a length not exceeding 5 m .....	NMB		
12		----Outboard motorboats, metal, of a length exceeding 5 m .....	NMB		
13		----Outboard motorboats, of reinforced plastics, of a length not exceeding 5 m .....	NMB		
14		----Outboard motorboats, of reinforced plastics, of a length exceeding 5 m .....	NMB		
15		----Canoes .....	NMB		
16		----Rowboats .....	NMB		
19		----Other .....	NMB		
20		----Of an overall length exceeding 9.2 m .....	NMB		

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
8904.00.00	00	Tugs and pusher craft.	NMB	25%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 25%
89.05		<b>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.</b>			
8905.10.00	00	<b>-Dredgers</b>	NMB	25%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 25%
8905.20		<b>-Floating or submersible drilling or production platforms</b>			
8905.20.10	00	-- -Drilling platforms	NMB	20%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 20%
8905.20.20	00	-- -Production platforms	NMB	25%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 25%
8905.90		<b>-Other</b>			
8905.90.10	00	-- -Drilling ships, drilling barges and floating drilling rigs	NMB	20%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 20%
8905.90.90	00	-- -Other	NMB	25%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 25%
89.06		<b>Other vessels, including warships and lifeboats other than rowing boats.</b>			
8906.10.00	00	<b>-Warships</b>	NMB	25%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 25%
8906.90		<b>-Other</b>			
		-- -Open vessels:			
8906.90.11	00	--- -Lifeboats imported by societies dedicated to the saving of lives	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
8906.90.19	00	--- -Other	NMB	15%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 10%

## CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
8906.90.90 00	--	-Other	NMB	25%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 25%
<b>89.07</b>		<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).</b>			
<b>8907.10</b>		<b>-Inflatable rafts</b>			
8907.10.10 00	--	-Imported by societies dedicated to the saving of lives	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
8907.10.90 00	--	-Other	NMB	9.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 5%
<b>8907.90</b>		<b>-Other</b>			
8907.90.10 00	--	-Marker buoys, excluding wooden buoys, to be employed in commercial fishing or in the commercial harvesting of marine plants	NMB	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
8907.90.20 00	--	-Other buoys and beacons	NMB	6.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 5%
8907.90.90 00	--	-Other	NMB	15.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 10%
<b>8908.00</b>		<b>Vessels and other floating structures for breaking up (scrapping).</b>			
8908.00.10 00	--	-Stripped of salvageable articles or equipment	TNE	Free	UST, CCCT, LDCT, GPT, MT, MUST, CIAT, CT, CRT: Free
8908.00.90 00	--	-Other	TNE	15.5%	UST, CCCT, LDCT, MT, MUST, CIAT, CT, CRT: Free GPT: 10%