

**Harmonized Tariff Schedule of the United States (2004) -- Supplement 1**  
Annotated for Statistical Reporting Purposes

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

XVII  
89-1

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 8906 if it does not have the essential character of a vessel of a particular kind.

Additional U.S. Note

1. Vessels if in use in international trade or commerce or if brought into the customs territory of the United States by nonresidents thereof for their own use in pleasure cruising shall be admitted without formal customs consumption entry or the payment of duty.

# Harmonized Tariff Schedule of the United States (2004) -- Supplement 1

Annotated for Statistical Reporting Purposes

XVII  
89-2

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
8901		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	No. ....	Free		Free
8901.20.00	00	Tankers	No. ....	Free		Free
8901.30.00	00	Refrigerated vessels, other than those of subheading 8901.20	No. ....	Free		Free
8901.90.00	00	Other vessels for the transport of goods and other vessels for the transport of both persons and goods	No. ....	Free		Free
8902.00.00	00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	No. ....	Free		Free
8903		Yachts and other vessels for pleasure or sports; row boats and canoes:				
8903.10.00		Inflatable		2.4%	Free (A,CA,CL,E,IL,J,JO,MX,SG)	25%
	15	Valued over \$500:				
	45	With attached rigid hull	No.			
	60	Other	No.			
8903.91.00		Other:				
		Sailboats, with or without auxiliary motor		1.5%	Free (A,CA,CL,E,IL,J,JO,MX,SG)	30%
	25	With auxiliary motor:				
	35	Not exceeding 9.2 m in length	No.			
		Exceeding 9.2 m in length	No.			
	45	Other:				
	60	Not exceeding 4 m in length	No.			
		Exceeding 4 but not exceeding 6.5 m in length	No.			
	75	Exceeding 6.5 m but not exceeding 9.2 m in length	No.			
8903.92.00	85	Exceeding 9.2 m in length	No.			
		Motorboats, other than outboard motorboats		1.5%	Free (A,CA,CL,E,IL,J,JO,MX,SG)	30%
	15	Inboard/outdrive:				
		Not exceeding 6.5 m in length	No.			
	30	Exceeding 6.5 m in length:				
	35	Cabin cruisers	No.			
		Other	No.			
	50	Other:				
		Not exceeding 8 m in length	No.			
	65	Exceeding 8 m in length:				
	70	Cabin cruisers	No.			
		Other	No.			

# Harmonized Tariff Schedule of the United States (2004) -- Supplement 1

Annotated for Statistical Reporting Purposes

XVII  
89-3

Heading/ Subheading	Stat. Suf- fix	Article Description	Unit of Quantity	Rates of Duty		
				1		2
				General	Special	
8903 (con.)		Yachts and other vessels for pleasure or sports; row boats and canoes (con.):				
8903.99		Other (con.):				
		Other:				
		Row boats and canoes which are not of a type designed to be principally used with motors or sails:				
8903.99.05	00	Canoes .....	No. ....	Free		35%
8903.99.15	00	Other .....	No. ....	2.7%	Free (A,CA,CL,E,IL,J,JO,MX,SG)	45%
8903.99.20		Outboard motorboats .....		1%	Free (A,CA,CL,E,IL,J,JO,MX,SG)	30%
		With hulls of metal:				
	15	Not exceeding 5 m in length .....	No.			
	30	Exceeding 5 m in length .....	No.			
		With hulls of reinforced plastics:				
	45	Not exceeding 5 m in length .....	No.			
	60	Exceeding 5 m in length .....	No.			
	75	Other .....	No.			
8903.99.90	00	Other .....	No. ....	1%	Free (A,CA,CL,E,IL,J,JO,MX,SG)	30%
8904.00.00	00	Tugs and pusher craft .....	No. ....	Free		Free
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:				
8905.10.00	00	Dredgers .....	No. ....	Free		Free
8905.20.00	00	Floating or submersible drilling or production platforms .....	t .....	Free		Free
			No.			
8905.90		Other:				
8905.90.10	00	Floating docks .....	t .....	Free		35%
			No.			
8905.90.50	00	Other .....	No. ....	Free		Free
8906		Other vessels, including warships and lifeboats other than row boats:				
8906.10.00	00	Warships .....	No. ....	Free		Free
8906.90.00		Other .....		Free		Free
	10	Hulls .....	t			
			No.			
	90	Other .....	X			
8907		Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons):				
8907.10.00	00	Inflatable rafts .....	No. ....	Free		45%
8907.90.00		Other .....		Free		45%
	30	Buoys .....	X			
	60	Tanks .....	X			
	90	Other .....	X			
8908.00.00	00	Vessels and other floating structures for breaking up (scrapping) .....	t .....	Free		Free