

89.02

89.02 - Fishing vessels; factory ships and other vessels for processing or preserving fishery products.

This heading covers all types of fishing vessels designed for commercial fishing at sea or on inland waters, but **excluding** rowing boats for fishing (**heading 89.03**). These include trawlers and tuna fishing vessels.

The heading also includes factory ships (for preserving fish, etc.).

Fishing vessels which may be used for excursions, generally during the tourist season, are also classified in this heading.

Sports fishing vessels are, however, **excluded** (**heading 89.03**).