

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.

GENERAL

This Chapter covers ships, boats and other vessels of all kinds (whether or not self-propelled), and also floating structures such as coffer-dams, landing stages and buoys. It also includes air-cushion vehicles (hovercraft) designed to travel over water (sea, estuaries, lakes), whether or not able to land on beaches or landing-stages or also able to travel over ice (see Note 5 to Section XVII).

The Chapter also includes :

- (A) Unfinished or incomplete vessels (e.g., those not equipped with their propelling machinery, navigational instruments, lifting or handling machinery or interior furnishings).
- (B) Hulls of any material.

Complete vessels presented unassembled or disassembled, and hulls, unfinished or incomplete vessels (whether assembled or not), are classified as vessels of a particular kind, if they have the essential character of that kind of vessel. In other cases, such goods are classified in heading 89.06.

Contrary to the provisions relating to the transport equipment falling in other Chapters of Section XVII, this Chapter **excludes** all separately presented parts (**other than** hulls) and accessories of vessels or floating structures, even if they are clearly identifiable as such. Such parts and accessories are classified in the appropriate headings elsewhere in the Nomenclature, for example :

- (1) The parts and accessories specified in Note 2 to Section XVII.
- (2) Wooden oars and paddles (**heading 44.21**).
- (3) Ropes and cables of textile material (**heading 56.07**).
- (4) Sails (**heading 63.06**).
- (5) Masts, hatchways, gangways, rails and bulkheads for ships or boats and parts of hulls, having the character of metal structures of **heading 73.08**.
- (6) Cables of iron or steel (**heading 73.12**).
- (7) Anchors of iron or steel (**heading 73.16**).
- (8) Propellers and paddle-wheels (**heading 84.87**).
- (9) Rudders (**headings 44.21, 73.25, 73.26, etc.**) and other steering or rudder equipment for ships or boats (**heading 84.79**).

The following are also **excluded** from this Chapter :

- (a) Model vessels used for ornamental purposes (e.g., galleons and other sailing vessels) (**headings 44.20, 83.06**, etc.).
- (b) Demonstrational apparatus or models of **heading 90.23**.
- (c) Torpedoes, mines and similar munitions of war (**heading 93.06**).
- (d) Wheeled toys, in the form of boats, designed to be ridden by children and other toys (**heading 95.03**).
- (e) Water-skis and the like (**heading 95.06**).
- (f) Small boats for use on roundabouts or other fairground amusements (**heading 95.08**).
- (g) Antiques of an age exceeding 100 years (**heading 97.06**).

Amphibious motor vehicles and air-cushion vehicles designed to travel over both land and certain tracts of water (swamps, etc.) are classified as motor vehicles in **Chapter 87**, and seaplanes and flying boats fall in **heading 88.02**.