

89.03

89.03 - Yachts and other vessels for pleasure or sports; rowing boats and canoes (+).

8903.10 - Inflatable

- Other :

8903.91 -- Sailboats, with or without auxiliary motor

8903.92 -- Motorboats, other than outboard motorboats

8903.99 -- Other

This heading covers all vessels for pleasure or sports and all rowing boats and canoes.

This heading includes yachts, marine jets and other sailboats and motorboats, dinghies, kayaks, sculls, skiffs, pedalos (a type of pedal-operated float), sports fishing vessels, inflatable craft and boats which can be folded or disassembled.

The heading also covers lifeboats propelled by oars (other lifeboats fall in **heading 89.06**).

Sailboards are, however, **excluded (heading 95.06)**.

°
° °

Subheading Explanatory Note.

Subheading 8903.92

“Outboard motors” are described in the Explanatory Note to heading 84.07.