

## 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.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
<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>			
		- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons, ferry-boats of all kinds			
	8901.10.10	--- Vessels capacity not exceeding 3000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	25%	Free
	8901.10.20	--- Vessels capacity exceeding 3000 DWT but not exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	10%	Free
	8901.10.30	--- Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	0%	Free
	8901.10.90	--- Other	u	10%	Free
		- Tankers			
	8901.20.10	--- Vessels capacity not exceeding 3000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	25%	Free
	8901.20.20	--- Vessels capacity exceeding 3000 DWT but not exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	10%	Free
	8901.20.30	--- Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	0%	Free
	8901.20.90	--- Other	u	10%	Free
		- Refrigerated vessels, other than those of sub-heading No. 8901.20			
	8901.30.10	--- Vessels capacity not exceeding 3000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	25%	Free
	8901.30.20	--- Vessels capacity exceeding 3000 DWT but not exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	10%	Free
	8901.30.30	--- Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	0%	Free
	8901.30.90	--- Other	u	10%	Free
		- Other vessels for the transport of goods and other vessels for the transport of both persons and goods :			
	8901.90.10	--- Vessels capacity not exceeding 3000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	25%	Free
	8901.90.20	--- Vessels capacity exceeding 3000 DWT but not exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	10%	Free
	8901.90.30	--- Vessels capacity exceeding 5000 DWT for registration in Bangladesh operating in ocean for at least three consecutive years.	u	0%	Free
	8901.90.90	--- Other	u	10%	Free
<b>89.02</b>	8902.00.00	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>	u	1%	Free
<b>89.03</b>		<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>			
	8903.10.00	- Inflatable	u	25%	Free
		- Other :			
	8903.91.00	-- Sailboat, with or without auxiliary motor	u	25%	Free
	8903.92.00	-- Motorboats, other than outboard motorboats	u	25%	Free
	8903.99.00	-- Other	u	25%	Free

89.04	8904.00.00	<b>Tugs and pusher craft.</b>	u	10%	Free
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	- Dredgers	u	1%	Free
	8905.20.00	- Floating or submersible drilling or production platforms	u	10%	Free
	8905.90.00	- Other	u	10%	Free
89.06		<b>Other vessels, including warships and lifeboats other than rowing boats.</b>			
	8906.10.00	- Warships	u	5%	Free
	8906.90.00	- Other	u	10%	Free
89.07		<b>Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons).</b>			
	8907.10.00	- Inflatable rafts	u	10%	Free
	8907.90.00	- Other	u	10%	Free
89.08	8908.00.00	<b>Vessels and other floating structures for breaking up.</b>			
			u	BDT 1,500.00 per LDT	Free