

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) |
| 89.01 | | Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods. | | | |
| | | - 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 - Tankers | u | 10% | Free |
| | 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 |
| | 8901.30.10 | - Refrigerated vessels, other than those of sub-heading No. 8901.20 --- 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 - Other vessels for the transport of goods and other vessels for the transport of both persons and goods : | u | 10% | Free |
| | 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 |
| 89.02 | 8902.00.00 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products. | u | 1% | Free |
| 89.03 | | Yachts and other vessels for pleasure or sports; rowing boats and canoes. | | | |
| | 8903.10.00 | - Inflatable - Other : | u | 25% | Free |
| | 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 |

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|--------------|-------------------|---|---|--------------------|------|
| 89.04 | 8904.00.00 | Tugs and pusher craft. | u | 10% | Free |
| 89.05 | | 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 | - Dredgers | u | 5% | Free |
| | 8905.20.00 | - Floating or submersible drilling or production platforms | u | 10% | Free |
| | 8905.90.00 | - Other | u | 10% | Free |
| 89.06 | | Other vessels, including warships and lifeboats other than rowing boats. | | | |
| | 8906.10.00 | - Warships | u | 5% | Free |
| | 8906.90.00 | - Other | u | 10% | Free |
| 89.07 | | Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons). | | | |
| | 8907.10.00 | - Inflatable rafts | u | 10% | Free |
| | 8907.90.00 | - Other | u | 10% | Free |
| 89.08 | 8908.00.00 | Vessels and other floating structures for breaking up. | u | BDT 1500 per MT | Free |