Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.			
8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:			
8901.10.10.00.00	- - Of a gross tonnage not exceeding 26	10%	B10	
8901.10.20.00.00	- - Of a gross tonnage exceeding 26 but not exceeding 500	10%	B10	
8901.10.30.00.00	- - Of a gross tonnage exceeding 500 but not exceeding 4000	10%	B10	
8901.10.50.00.00	- - Of a gross tonnage exceeding 4000 but not exceeding 5000	10%	B10	
8901.10.60	- - Of a gross tonnage exceeding 5000:			
8901.10.60.10.00	- - - Of gross tonnage exceeding 5000 but not exceeding 100000	5%	B10	
8901.10.60.90.00	- - - Of gross tonnage exceeding 100000	5%	B10	
8901.20	- Tankers:			
8901.20.50.00.00	- - Of a gross tonnage not exceeding 5000	10%	B10	
8901.20.60	- - Of a gross tonnage exceeding 5000:			
8901.20.60.10.00	- - - Of gross tonnage exceeding 5000 but not exceeding 50000		A	
8901.20.60.90.00	- - - Of gross tonnage exceeding 50000		A	
8901.30	- Refrigerated vessels, other than those of subheading 8901.20:			
8901.30.50.00.00	- - Of a gross tonnage not exceeding 5000	10%	B10	
8901.30.60.00.00	- - Of a gross tonnage exceeding 5000		A	
8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:			
	- - Not motorized:			
8901.90.11.00.00	- - - Of a gross tonnage not exceeding 26	10%	B10	
8901.90.12.00.00	- - - Of a gross tonnage exceeding 26 but not exceeding 500	10%	B10	
8901.90.14.00.00	- - - Of a gross tonnage exceeding 500	10%	B10	
	- - Motorized:			
8901.90.21.00.00	- - - Of a gross tonnage not exceeding 26	10%	B10	
8901.90.22.00.00	- - - Of a gross tonnage exceeding 26 but not exceeding 250	10%	B10	
8901.90.23.00.00	- - - Of a gross tonnage exceeding 250 but not exceeding 500	10%	B10	
8901.90.24.00.00	- - - Of a gross tonnage exceeding 500 but not exceeding 4000	10%	B10	
8901.90.25.00.00	- - - Of a gross tonnage exceeding 4000 but not exceeding 5000	10%	B10	
8901.90.26.00.00	- - - Of a gross tonnage exceeding 5000		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.			
	- Fishing vessels:			
8902.00.11.00.00	- - Of a gross tonnage not exceeding 26		X	
8902.00.12.00.00	- - Of a gross tonnage exceeding 26 but less than 40		X	
8902.00.13.00.00	- - Of a gross tonnage of 40 or more but less than 100		X	
8902.00.14.00.00	- - Of a gross tonnage of 100 or more but not exceeding 250	10%	B10	
8902.00.15.00.00	- - Of a gross tonnage exceeding 250 but not exceeding 4000	10%	B10	
8902.00.16.00.00	- - Of a gross tonnage exceeding 4000	10%	B10	
	- Other:			
8902.00.91.00.00	- - Of a gross tonnage not exceeding 26		X	
8902.00.92.00.00	- - Of a gross tonnage exceeding 26 but less than 40		X	
8902.00.93.00.00	- - Of a gross tonnage of 40 or more but less than 100		X	
8902.00.94.00.00	- - Of a gross tonnage of 100 or more but not exceeding 250	10%	B10	
8902.00.95.00.00	- - Of a gross tonnage exceeding 250 but not exceeding 4000	10%	B10	
8902.00.96.00.00	- - Of a gross tonnage exceeding 4000	10%	B10	
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
8903.10.00.00.00	- Inflatable	10%	B10	
	- Other:			
8903.91.00.00.00	- - Sailboats, with or without auxiliary motor	10%	B10	
8903.92.00.00.00	- - Motorboats, other than outboard motorboats	10%	B10	
8903.99.00.00.00	- - Other	10%	B10	
89.04	Tugs and pusher craft.			
	- Tugs:			
8904.00.11.00.00	- - Of a gross tonnage not exceeding 26	5%	B10	
8904.00.19	- - Of gross tonnage exceeding 26:			
8904.00.19.10.00	- - - Of a power not exceeding 4,000 HP	5%	B10	
8904.00.19.90.00	- - - Of a power exceeding 4,000 HP		A	
	- Pusher craft:			
8904.00.21.00.00	- - Of a gross tonnage not exceeding 26	5%	B10	
8904.00.29	- - Of a gross tonnage exceeding 26:			
8904.00.29.10.00	- - - Of a power not exceeding 4,000 HP	5%	B10	
8904.00.29.90.00	- - - Of a power exceeding 4,000 HP		A	