

Republic of the Philippines
MALACAÑANG

Executive Order No. 209

**GUIDELINES AND PROCEDURES FOR THE AVAILMENT BY COMMERCIAL FISHERS OF THE
TAX AND DUTY EXEMPT IMPORTATION OF FISHING VESSELS, EQUIPMENT AND
PARAPHERNALIA AND TAX DUTY REBATES ON FUEL CONSUMPTION PROVIDED FOR UNDER
SECTION 35 OF REPUBLIC ACT NO. 8550, OTHERWISE KNOWN
AS THE PHILIPPINE FISHERIES CODE OF 1998**

WHEREAS, Section 35 of Republic Act 8550, otherwise known as "The Philippine Fisheries Code of 1998" provides for incentives for commercial fishers to fish farther into the Exclusive Economic Zone (EEZ);
WHEREAS, paragraphs b) and c) thereof provide:

- "b) commercial fishing vessel operators of Philippine registry shall enjoy a limited period of tax and duty exemptions on the importation of fishing vessels not more than five (5) years old, equipment and paraphernalia, xxx
- c) commercial fishing operator of Philippine registry engaged in fisheries in the high seas shall be entitled to duty and tax rebates on fuel consumption for commercial fisheries operations. xxx"

WHEREAS, in order to encourage fishing vessel operators to fish further in the EEZ and beyond, these new incentives shall be granted in addition to incentives already available from the Board of Investments (BOI) under the Omnibus Investment Code of 1987. Such incentives shall be granted subject to exhaustive evaluation of resource and exploitation conditions in the specified areas of fishing operations;

WHEREAS, Sections 104 and 401 of the Tariff and Customs Code of 1978 (Presidential Decree No. 1464), as amended, empower the President of the Republic of the Philippines, upon the recommendation of the National Economic and Development Authority, to increase, reduce or remove existing protective rates of import duty, as well as to modify the form of duty.

NOW, THEREFORE, I, JOSEPH EJERCITO ESTRADA, President of the Republic of the Philippines, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. The rules and regulations for (a) tax and duty exemption on the importation of fishing vessels/boats, equipment and paraphernalia and (b) tax and duty rebates on fuel consumption shall be in accordance with and as outlined in ANNEX "A" hereof.

SECTION 2. The importation of articles specifically listed in ANNEX "B" hereof, classified under Section 104 of the Tariff and Customs Code of 1978, as amended, shall be accorded zero percent (0%) tax and duty for a period of five (5) years from the effectivity of this Executive Order. Provided that the importation of said articles shall be accompanied by an Authority to Import (ATI) issued by the Maritime Industry Authority (MARINA) and/or Certificate of Eligibility (CE) issued by the Bureau of Fisheries and Aquatic Resources (BFAR).

SECTION 3. The importation of articles specifically listed in ANNEX "C" hereof, classified under Section 104 of the Tariff and Customs Code of 1978, as amended, shall be accorded zero percent (0%) tax and duty for a period of five (5) years from the effectivity of this Executive Order. Provided that such articles are not locally available of comparable quality, quantity and price as determined by the Board of Investments through the issuance of a Certificate of Non-Availability (CNA).

SECTION 4. The Department of Agriculture, Department of Finance and Board of Investments, in consultation with concerned private sector and other government institutions shall conduct an annual review of the attached ANNEXES "A, B & C" and shall report the findings of said review and recommend possible amendments to the President.

SECTION 5. All presidential issuances, administrative rules and regulations, or parts thereof, which are inconsistent with this Executive Order are hereby revoked or modified accordingly.

SECTION 6. This Executive Order shall take effect thirty (30) days following its complete publication in two (2) newspapers of general circulation in the Philippines.

DONE in the City of Manila, this 9th day of February, in the year of our Lord, Two Thousand.

By the President:

RONALDO ZAMORA
Executive Secretary

ANNEX "A"
**IMPLEMENTING RULES AND REGULATIONS FOR THE AVAILMENT OF THE TAX AND
DUTY EXEMPT IMPORTATION OF FISHING VESSELS, EQUIPMENT AND PARAPHERNALIA
AND TAX AND DUTY REBATES ON FUEL CONSUMPTION**

Rule I
DEFINITION OF TERMS

For purposes of this Executive Order (EO), the following terms are defined as:

1. *Authority to Import* - refers to a certificate issued by the Maritime Industry Authority (MARINA), upon endorsement of BFAR, to a qualified commercial fishing vessel operator for tax and duty-exempt importation of fishing vessels/boats covered in ANNEX "B & C".
2. *Certificate of Eligibility* - refers to a certificate issued by the Bureau of Fisheries and Aquatic Resources (BFAR) to a qualified commercial fishing vessel operator for tax and duty-exempt importation of fishing equipment and paraphernalia covered in ANNEX "B".
3. *Certificate of Non-Availability (CNA)* - refers to a certificate issued by the Board of Investments (BOI) to a qualified commercial fishing vessel operator verifying that a particular article or articles covered under ANNEX "C" is/are not locally available of comparable quality, quantity and price. This certificate shall also serve as an authority to import said article/s tax and duty-exempt.
4. *Commercial Fishing Boat License (CFBL)* - refers to a license/permit issued by BFAR for fishing vessel/boat with minimum capacities more than three (3) gross tons (GT) to be used for fishing operation in Philippine territorial waters/seas, exclusive economic zone, and in the high seas.
5. *Commercial Fishing* - refers to the taking of fishery species by passive or active gear for trade, business or profit beyond subsistence or sports fishing, to be further classified as:
 - a. *Small-scale commercial fishing* - fishing with passive or active gears utilizing fishing vessels of above three (3) gross tons (GT) up to twenty (20) GT.
 - b. *Medium-scale commercial fishing* - fishing utilizing active gears and vessels above twenty (20) GT up to one hundred fifty (150) GT, and
 - c. *Large-scale commercial fishing* - fishing utilizing active gears and vessels of more than one hundred fifty (150) GT.
6. *Commercial Fishing Vessel Operator* - refers to any person, enterprise, cooperative, corporation of Philippine citizenship presently engaged in commercial fishing as defined in Number 5 above, duly registered with the Securities and Exchange Commission (SEC) or other appropriate government institutions, as the case may be.
7. *Exclusive Economic Zone (EEZ)* - refers to an area beyond and adjacent to the territorial sea, which shall not extend beyond 200 nautical miles from the baselines from which the breadth of the territorial sea is measured.
8. *Fishing vessel* - refers to any boat, ship or other watercraft equipped to be used for taking of fishery species or aiding or assisting one (1) or more vessels in the performance of any activity relating to fishing, including, but not limited to preservation, supply, storage, refrigeration, transportation and/or processing.
9. *Fishing equipment and paraphernalia* - refers to instruments, devices, tools, gadgets carried or installed in a fishing vessel, used in the process of finding, attracting, catching, conveying, storing, preserving fishery species including but not limited to navigational and communication equipment; fishing gears such as hydraulic winches, hoist, fishing net, puretic power blocks; fishing lights; refrigeration system; power generators.

10. *Fuel* - refers to diesel oil or bunker fuel in its finished form ready for use to propel international fishing vessel, excluding lubricants and greases and other petroleum products.
11. *General Arrangement Plan of the Vessel* - refers to the layout/plans of information as to ships deck outlines derived from the hull form, as developed, and main waterlight transverse bulkheads, properly positioned with reference with floodable length.
12. *High Seas* - refer or apply to all parts of the sea that are not included in the exclusive economic zone, in the territorial sea or in the internal waters of a State, or in the archipelagic waters of an archipelagic State.
13. *Integral parts of fishing vessel* - refers to items which are built into or protrude through, the ship's hull, such as sea chests, bow thrusters, stern thrusters, stabilizers, waterjet intakes, waterjet nozzles, tailshafts, rudder pintels and gudgeons. Integral parts are considered to have a direct affect on the water-tightness and structural integrity of the vessel.
14. *Latest survey report from the country of origin* - refers to the latest report from the country of origin after the examination or inspection of a ship or parts of its cargo or equipment to determine its condition, responsibility for damage and disposition to be made.
15. *Lease-Purchase Agreement* - refers to an agreement for the lease of a foreign owned vessel to a Filipino citizen, qualified corporation or association for commercial fishing by a foreign person, corporation or entity with the option granted to the lessee to purchase the vessel.
16. *Not locally produced/available* - refers to not locally produced articles relative to quantity, quality and price.
17. *Tax and duty-exempt importation* - refers to the bringing in of goods from the country of origin through a normal business transaction process, wherein the payment of the corresponding duties on the goods involved as well as the value added tax (VAT) for the said transaction, are waived. In this case, the goods referred to are the fishing vessels, equipment and paraphernalia.
18. *Tax and duty rebate* - shall mean a credit against taxes and duties equal to those actually paid in the purchase of fuel oil used in the commercial fishing operation, which shall be evidenced through the issuance of a Tax Credit Certificate by the Department of Finance (DOF) One Stop Shop Tax Credit and Duty Drawback Center.
19. *Valid Certificate of Vessel's Registry from the Country of Origin* - a valid document issued by the government establishing the nationality and ownership of a vessel.

Rule II
TAX AND DUTY-EXEMPT IMPORTATION
OF FISHING VESSELS, EQUIPMENT AND PARAPHERNALIA

Section 1. Covered Articles

- a. The tax and duty-exempt importation under this EO shall cover the following:
 1. Articles listed in ANNEX "B" of this EO, subject to the completion of the requirements as provided for under Section 4 hereof.
 2. Articles listed in ANNEX "C" of this EO, subject to BOI's certification stating that an article to be imported is not locally available of comparable quality, quantity and price.
 3. Fishing vessels/boats covered under ANNEXES "B & C" of this EO shall be not more than five (5) years old.
- b. The importation of articles shall be subject to all existing import rules, regulations, and requirements, as the case may be.

Section 2. Covered Enterprises

All commercial fishing vessel operators of Philippine registry as defined in Number 6 of [Rule 1](#) hereof are eligible to avail of the tax and duty incentives provided for herein.

Section 3. Period of Exemption

- a. The tax and duty exemption may be availed of within five (5) years from the date of the effectivity of this EO.
- b. Imported articles already in transit when the incentive is still effective but will arrive at any Philippine port when the period of incentive has already expired, shall be granted with tax and duty exemption. Provided that, the corresponding letter of credit has been opened prior to or during the day of expiration of the effectivity of the EO.

Section 4. Procedures for the Availment of Tax and Duty Exemption

a. Fishing vessels/boats and its integral parts

1. A qualified commercial fishing vessel operator shall file the following documents to the BFAR in order to avail of the tax and duty-exempt importation of fishing vessels/boat listed in ANNEXES "B & C":
 - a. Application letter/request;
 - b. Commercial Fishing Boat License (CFBL) or in the case of a newly formed fishing company:
 - Latest business registration issued by SEC, CDA, DTI, AND Municipal LGUs, as the case may be; and
 - In the case of newly formed corporation or cooperatives, By-Laws or Articles of Incorporation.
 - c. In the case of a cooperative or corporation:
 - Duly notarized resolution of the company's Board of Directors, certified by the Board Secretary, authorizing the filing of the application and designating the authorized representative to represent the company;
 - Latest certificate of good standing showing the current list of directors/officers of Company Seal of Business Registration of the registered owner; and
 - Duly notarized/authenticated Power of Attorney of Board Resolution authorizing the signatory to the Memorandum of Agreement to act as such in behalf of the registered owner.
 - d. Valid Certificate of Vessel's Registry from the country of origin;
 - e. General arrangement plan of the vessel;
 - f. Latest survey report from the country of origin;
 - g. Sworn statement that the vessel to be imported is for the exclusive use of the importing enterprises;
 - h. Any of the following; and:
 - Valid Memorandum of Agreement/Lease-Purchase Agreement; or
 - Pro-forma Invoice or Purchase Order; or
 - Deed of Sale
 - i. In the case of fishing vessel/boat covered under ANNEX "C", Certificate of Non-Availability issued by BOI.
2. BFAR shall review and process applications for tax and duty-free importation provided that the required documents under Section 4-A of this Rule are complete and in order. Based on the documents submitted, BFAR shall determine whether the applicant is a qualified fishing vessel operator and subsequently issue an endorsement together with the documents referred in Section 4-A of this Rule to MARINA within three (3) working days from the date of receipt, stating therein its favorable endorsement for the tax and duty-exempt importation of the fishing vessel/boat.
3. Only upon receipt of BFAR's endorsement with the supporting documents mentioned above, MARINA shall evaluate the sea worthiness of the vessel and issue an Authority to Import (ATI) to the applicant and shall forward a copy (with a copy of BFAR's endorsement) to Department of Finance (DOF) Revenue Office within three (3) working days. The Administrator or his duly authorized representative shall be the signatory to the Authority to Import.

*b. Fishing equipment and paraphernalia covered under **ANNEX "B"** excluding fishing vessels/boats*

1. A qualified commercial fishing vessel operator shall file the following documents to BFAR in order to avail of the tax and duty-exempt importation of fishing equipment and paraphernalia listed in ANNEX "B":
 - a. Application letter/request;
 - b. Commercial Fishing Boat License (CFBL);
 - c. Pro-forma Invoice from prospective foreign supplier or Purchase Order of an enterprise to a foreign supplier; and
 - d. A sworn statement that the articles to be imported are for the exclusive use of the importing enterprise/applicant.
2. BFAR shall review and process the application, provided that the required documents under Section 4-A of this Rule are complete and in order and shall issue a Certificate of Eligibility (CE) and forward a copy to DOF within three (3) working days from the date of receipt of the application/request. The BFAR Director or his/her duly authorized representative shall be the signatory to the CE.

*c. Fishing vessels/boat, equipment and paraphernalia covered under **ANNEX "C"***

1. A qualified commercial fishing vessel operator must first secure a Certificate of Non-Availability (CNA) from the Board of Investments (BOI) in order to avail of the tax and duty-exempt importation of fishing equipment and paraphernalia listed in ANNEX "C". For this purpose, a fishing vessel operator must submit to BOI the following documents:
 - a. Application letter/request;
 - b. CFBL;
 - c. Pro-forma Invoice from prospective foreign supplier or Purchase Order of an enterprise to a foreign supplier; and
 - d. A sworn statement that the articles to be imported are for the exclusive use of the importing enterprise.
2. Based on the documents submitted, BOI finds that the article to be imported is not locally produced of comparable quantity, quality and price, the BOI shall issue a Certificate of Non-Availability (CNA) for tax and duty-exempt importation and forward a copy to DOF Revenue Office within ten (10) working days from the date of receipt of the application with supporting documents. The BOI Executive Director or his duly authorized representative shall sign the CNA.
3. In the case of fishing vessels/boats covered under ANNEX "C", however, the importing commercial fishing vessel operator issued with CNA is still subject to the requirements and procedures provided under Section 4-A of this Rule.

Section 5. Arrival and release of shipment

- a. Upon arrival of the articles covered under ANNEXES "B or C" at any of the Philippine ports, the importer shall submit the corresponding ATI, CE, or CNA including its corresponding documents referred in Section 4-A of this Rule, as the case may be, to DOF Revenue Office for processing and evaluation.
- b. The DOF Revenue Office shall subsequently issue an endorsement to the BOC Tax Exempt Division for the release of the tax and duty-exempt articles within three (3) working days from the date of receipt of request/application submitted by the importing fishing vessel operator.
- c. Upon receipt of the DOF's endorsement, the BOC Tax Exempt Division shall forward the same to the Collector of Customs at the concerned port.
- d. The Customs Collector shall then instruct the release of the imported fishing vessel, equipment and/or paraphernalia.
- e. The BOC shall then release the imported vessel upon completion of the requirements and documents within 5 working days.

Rule III
TAX AND DUTY REBATE ON FUEL CONSUMPTION

Section 1. Covered Enterprises

All commercial fishing vessel operators of Philippine registry engaged in fishing in the high seas as defined in Number 12 of Rule I are eligible to avail of duty and tax rebates on fuel consumption being granted under [Section 35 of Republic Act No. 8550](#) otherwise known as *The Philippine Fisheries Code of 1998*.

Section 2. Covered Fuel Consumption

Taxes and duties paid on fuel as defined in No. 10 of Rule I and consumed by covered enterprises for their commercial fishing operations, shall be eligible for tax and duty rebates, provided the fuel involved is consumed within one (1) year from the date of purchase.

Section 3. Documentation Requirements

A commercial fishing vessel operator operating in the high seas availing of the fuel oil tax and duty rebates must submit the following documents to the Department of Finance (DOF)-ONE-STOP-SHOP TAX CREDIT AND DUTY DRAWBACK CENTER.

- a. Inspection of Vessels for high seas water issued by MARINA (certified true copy by MARINA);
- b. Commercial Fishing Boat License issued by BFAR;
- c. Notarized Certificate of Fuel Loaded issued by BOC Customs Inspector;
- d. Documents as proof of fuel consumed;
 1. Certification under oath of commercial fishing vessel operator the average fuel oil consumption of the subject vessel for a given period of time indicating therein the following information:
 - a. Name of fishing vessel and its registry number;
 - b. Quantity of fuel oil bought;
 - c. Invoice Number; and
 - d. Date and place of delivery
 2. Certification under oath of the Chief Engineer as attested by the Skipper/Captain as to the total fuel oil consumed for the duration of the fishing expedition;
 3. A sworn statement attesting that the distance/areas reflected in the attached copy of the portion of the logbook of the vessel indicating therein the areas in longitudes and latitudes scales based on international standard maritime chart/map are the actual areas/distance traveled by the subject fishing vessel.
- e. Documents as proof of fuel oil delivered
 1. Original copy of sales invoices, official receipts.
 2. Bunkering fuel permit issued by the Office of the Customs Collector or the Port Operations Division of the Bureau of Customs, as the case may be.
 3. Certification under oath from the fuel company attesting to the payment of customs duties and excise taxes.
- f. Documents as proof of fuel oil delivered.
 1. Certification under oath by the Captain of the ship relative to the quantity and amount of fuel delivered on board.
 2. Certification under oath by the owner/operator of the vessel relative to the quantity and amount of fuel delivered on board.
 3. Certification under oath by the Oil companies/Fuel suppliers as to the actual delivery of fuel on board.

Section 4. Procedures for the availment of tax and rebate on fuel consumption

- a. The applicants for tax and duty rebate shall file the documents referred in section 3 of this Rule together with an accomplished Claimant Information Sheet (CIS) to the (DOF)-ONE-STOP-SHOP TAX CREDIT AND DUTY DRAWBACK CENTER and shall pay a non-refundable filing fee to the DOF-CENTER. The filing fee can be paid in cash or in manager, cashier or company check.

- b. The application will be checklisted within five (5) working days as to completeness of the documents. Once the documents submitted are complete, a claim stub shall be issued to the claimant. The Claimant shall again pay a non-refundable processing fee to the DOF-CENTER. Also the processing fee can be paid in cash or in manager, cashier or company check.
- c. Subsequently, a tax credit certificate corresponding to the amount of the approved rebates shall be issued within thirty (30) working days after the issuance of the claim stub, subject to the DOF-CENTER's policies, rules and regulations, and other applicable laws governing the issuance of tax credits.

Section 5. Transferability of Tax Credit Certificate

The fuel tax credit certificates issued under this EO shall be transferable only to fuel oil companies where the commercial fishing vessel operator sourced the fuel consumed in their commercial fishing operations in the high seas.

Rule IV PENAL PROVISION

Section 1.

Any person who will make any fraudulent claim under the Act, regardless of whether or not a tax incentive has been granted, shall, in addition to other penalties provided by law, be punished in accordance with the governing provisions under Title X, Statutory Offenses and Penalties of the National Internal Revenue Code of 1997.

Section 2.

Furthermore, all tax and duty-exempt importation pursuant to these rules and regulations when sold, transferred or disposed of to non-exempt persons/entities, shall be liable to pay twice the amount of taxes and duties waived or subject such articles to compensation and/or seizure in accordance with the provisions of the Tariff and Customs Code, as amended. Civil penalties such as payment of surcharge and interest shall be imposed pursuant to Sections 248 and 249 of the National Internal Revenue Code, as amended.

ANNEX "B"
**LIST OF FISHING VESSEL, FISHERY EQUIPMENT AND PARAPHERNALIA ELIGIBLE
FOR TAX AND DUTY-FREE IMPORTATION FOR FIVE (5) YEARS**

*(Authority to Import must be secured from MARINA and/or
Certificate of Eligibility must be secured from B)*

Heading No.	H.S. No.	Product Description
73.26	7326.90 10	Ship's rudder of steel
84.08	8408.10 00	Marine propulsion engines
84.09	8409.99 00	Parts of marine propulsion engines
84.13	8413.50 00	Other reciprocating positive displacement pumps for hydraulic equipment
	8413.60 00	Other rotary positive displacement pumps for hydraulic equipment
	8413.70 10	Centrifugal brine water pumps, single stage, single suction, horizontal shaft type suitable for belt drive or direct coupling (except pumps with shafts common with prime mover)
		Other centrifugal pumps
	8413.70 90	Other pumps for liquid (e.g. hydraulic pump)
	8413.81 00	Parts of pumps of subheading nos. 8413.50 00, 8413.60 00, 8413.70 10, 8413.70 90 and 8413.81 00
	8413.90 90	
84.14	8414.30 00	Compressors of a kind used in refrigerating equipment
	8414.80 00	Other air compressors
	8414.90 00	Parts of Hdngs. 8414.30 00 and 8414.80 00
84.19	8419.50 90	Heat exchange units
84.21	8421.21 00	Machinery and apparatus for filtering or purifying water (water dessalinator)
84.25	8425.31 00	Winches powered by electric motor
	8425.39 00	Other winches
84.79	8479.89 00	Ice crushers with accessories
84.83	8483.10 00	Propeller shafts (including cam shafts and crank shafts) and cranks
	8483.40 00	Gears and gearing, other than toothed wheels, chain sprckets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters
84.85	8485.10 00	Ships' or boats' propellers and blades therefor
85.02	8502.12 00	Marine generating sets of an output exceeding 75 kVA but not exceeding 375 kVA
	8502.13 00	Marine generating sets of an output exceeding 375 kVA
85.03	8503.00 00	Parts of marine generating sets of an output exceeding 75 kVA
85.25	8525.10 00	Transmission apparatus other than apparatus for radio-broadcasting or television
	8525.20 00	Transmission apparatus incorporating reception apparatus

Heading No.	H.S. No.	Product Description
85.26	8526.10 00 8526.91 00	Radar apparatus Radio navigational aid apparatus (e.g. radio buoy, global positioning system, other marine electronic equipment)
89.02	8902.00 10	Fishing vessels 40 GT and above
90.14	014.10 00 9014.80 00	Direction finding compasses Scanning sonar and fishfinders
94.05	405.40 90	Other electric lamps and lighting fittings (e.g. underwater lights)

ANNEX "C"
**LIST OF FISHING VESSEL, FISHERY EQUIPMENT AND PARAPHERNALIA ELIGIBLE
FOR TAX AND DUTY EXEMPT IMPORTATION FOR FIVE (5) YEARS**

(Certificate of Non-Availability must be secured from BOI)

Heading No.	H.S. No.	Product Description
32.08	3208.10 90 3208.20 90 3208.90 00	Paints and varnishes based on polyester Paints and polishes based on acrylic or vinyl polymers Paints other than those based on polyester, acrylic or vinyl polymers
39.26	3926.90 20	Fishing floats
56.08	5608.11 00	Purse seine fishing nets (complete)
72.07	7207.20 90	ABS steel plates/MS steel plates
73.04	7304.29 00	Steel tubes and pipes
73.05	7305.31 10 7305.31 90	Stainless steel pipes and tubes Other steel pipes and tubes
73.12	7312.10 90	Purse seine cables
73.15	7315.82 00	Alloy chains
79.01	7901.11 00 7901.12 00	Zinc, anode not alloyed containing by weight 99.99% or more of zinc Zinc, not alloyed containing by weight less than 99.99% of zinc
85.01	8501.20 00 8501.31 00 8501.32 00 8501.33 00 8501.34 00 8501.51 00 8501.52 00 8501.53 00 8501.61 00 8501.62 00 8501.63 00 8501.64 00	Universal AC/DC motors of an output exceeding 37.5W Other DC motors/generators of an output not exceeding 750W Other DC motors/generators of an output exceeding 750W but not exceeding 75 KW Other DC motors/generators of an output exceeding 75KW but not exceeding 375 KW Other DC motors/generators of an output exceeding 375KW AC motors, multi-phase of an output not exceeding 750W AC motors, multi-phase of an output exceeding 750W but not exceeding 75 KW AC motors, multi-phase of an output exceeding 75KW AC generators (alternator) of an output not exceeding 75kVA AC generators (alternator) of an output exceeding 75kVA but not exceeding 375kVA AC generators (alternator) of an output exceeding 375 kVA but not exceeding 750 kVA AC generators (alternator) of an output exceeding 750 kVA
85.13	8513.10 90	ASA attraction light (with battery as a source of energy)
89.02	* 8902.00 90 * 8902.00 90 * 8905.90 00	Fishing vessels above 3 GT but below 40 GT Skiff boats Light boats
89.05		

* Authority to Import must also be secured from MARINA as provided for under Section 4-Ai of Rule II.