



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



mmo

PROFESSIONALISM INTEGRITY ACCOUNTABILITY

MEMORANDUM

TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL

FROM : *[Signature]*
ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG

SUBJECT : TARIFF COMMISSION CIRCULAR/ADVANCE RULING
(TCC/AR)

DATE : 27 January 2021

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 22 January 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2021 RATES OF DUTY
20-216	"DART AEROSPACE QUICK RELEASE EMERGENCY FLOAT KIT FOR EUROCOPTER AS350/AS355, Part No.: 20326-1300"	8907.90.90	MFN – 3% Ad Valorem
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

MASTER COPY



REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT OF RISK'S COORDINATING GROUP
RECEIVED
BY: [Signature]
DATE: 1/25/21 2:58

AOCG Memo No. 58-2021 p. 2

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED
JAN 25 2021
BY: [Signature] TIME: 1:35

TCOC Ref. No. 21-005

22 January 2021

COMMISSIONER REY LEONARDO GUERRERO

Bureau of Customs
Port Area, Manila



BOC-09-18352

Dear Commissioner Guerrero:

Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one (1) Advance Ruling on Tariff Classification, with TCC (AR) No. 20-216, issued by this Commission on 22 January 2021. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Digitally signed
[Signature]

MARILOU P. MENDOZA
Chairperson

OFFICE OF THE DIRECTOR
IAS

RECEIVED
By: [Signature]
Date: 1/25/21
Time: 4:55

Encl: As stated

cc: The Secretary
Department of Finance
Manila

BUREAU OF CUSTOMS
RECEIVED
BY: [Signature]
DATE: 1/25/21
TIME: 4:30

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



CERTIFICATION NUMBER
AJA18-0171

10/20 1/2



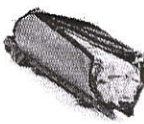

REPUBLIC OF THE PHILIPPINES

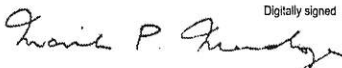
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8907.90.90 MFN – 3% ad valorem		20-216
		3	DATE ISSUED
			22 January 2021

4	DESCRIPTION OF GOOD								
	“DART AEROSPACE QUICK RELEASE EMERGENCY FLOAT KIT FOR EUROCOPTER AS350/AS355, Part No.: 20326-1300”								
	<p>Based on the brochure, installation and instruction manuals, and technical information submitted, subject article is an emergency float system principally designed for Eurocopter AS350/AS355 helicopter models operating over water, with high skid gear. The kit consists of three (3) pairs of urethane coated nylon floats (forward, mid, and aft floats), float reservoir assemblies, and mechanical float inflation system. In case of water impact, the pilot will initiate the inflation of the floats to ensure that the helicopter remains upright on water, enabling the occupants to egress the helicopter safely. With quick-release hardware attachments for easy removal and installation on the helicopter's skid tubes (landing gear), the floats have the following specifications:</p> <div style="text-align: right;">   </div> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Ship set inflated volume</td> <td style="text-align: right;">128.26 ft³</td> </tr> <tr> <td>Ship set inflated buoyancy</td> <td style="text-align: right;">8,000 lbs</td> </tr> <tr> <td>Operating pressure</td> <td style="text-align: right;">1.75 psi</td> </tr> <tr> <td>Type of inflation</td> <td style="text-align: right;">Compressed helium or nitrogen</td> </tr> </table>	Ship set inflated volume	128.26 ft ³	Ship set inflated buoyancy	8,000 lbs	Operating pressure	1.75 psi	Type of inflation	Compressed helium or nitrogen
Ship set inflated volume	128.26 ft ³								
Ship set inflated buoyancy	8,000 lbs								
Operating pressure	1.75 psi								
Type of inflation	Compressed helium or nitrogen								

5	REASONS FOR CLASSIFICATION
	<p>Heading 89.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain floating structures not having the character of vessels. They are generally stationary when in use and include, among others, re-floating appliances used to refloat boats.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8907.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small>  MARILOU P. MENDOZA Chairperson</p> <p>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</p>