



**MEMORANDUM**

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

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

**SUBJECT :** TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS  
 (TCC/AR)

**DATE :** 03 June 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 copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 31 May 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-073	"CONDALAB BILE ESCULIN AZIDE AGAR (ISO 7899-2)"	3821.00.10	MFN – 3% Ad Valorem
21-075	"CONDALAB SABOURAUD DEXTROSE AGAR EP/USP/ISO"	3821.00.10	MFN – 3% Ad Valorem
21-076	"CONDALAB HEKTOEN ENTERIC AGAR ISO"	3821.00.10	MFN – 3% Ad Valorem
21-077	"CONDALAB PHENYLALANINE AGAR"	3821.00.10	MFN – 3% Ad Valorem
21-078	"CONDALAB KLIGLER IRON AGAR"	3821.00.10	MFN – 3% Ad Valorem
21-079	"CONDALAB TRIPLE SUGAR IRON (TSI) AGAR"	3821.00.10	MFN – 3% Ad Valorem
21-080	"CONDALAB BRAIN HEART INFUSION AGAR (BHI AGAR)"	3821.00.10	MFN – 3% Ad Valorem
21-081	"CONDALAB LEVINE AGAR (EMB) BAM"	3821.00.10	MFN – 3% Ad Valorem
21-082	"CONDALAB BCP AGAR"	3821.00.10	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**

AOCG Memo No. 270-2021



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REPUBLIC OF THE PHILIPPINES  
 BUREAU OF CUSTOMS  
 OFFICE OF THE DEPUTY COMMISSIONER  
 ASSESSMENT OPERATIONS COORDINATING GROUP

**RECEIVED**

BY: \_\_\_\_\_  
 DATE: 06/01/21  
 TIME: 1:22

REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

TCOC Ref. No. 21-038

BUREAU OF CUSTOMS  
 MESSAGE CENTER  
**RECEIVED**

JUN 01 2021

BY: \_\_\_\_\_ TIME: 1:45

31 May 2021

**COMMISSIONER REY LEONARDO GUERRERO**  
 Bureau of Customs  
 Port Area, Manila



BOC-09-21652

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 PDF copies of nine Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-073, 21-075, 21-076, 21-077, 21-078, 21-079, 21-080, 21-081 and 21-082, issued by this Commission on 31 May 2021. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
 Digitally signed

**MARILOU P. MENDOZA**  
 Chairperson

OFFICE OF THE DIRECTOR  
 IAS

**RECEIVED**

By: \_\_\_\_\_  
 Date: 6/2/21  
 Time: 11:00

Encl: As stated

cc: The Secretary  
 Department of Finance  
 Manila

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](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
 Email Address: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph)



CERTIFICATION NUMBER: AJA18-0171





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	AHTN 3821.00.10 MFN - 3% ad valorem	2	TCC (AR) NO.
				21-073
			3	DATE ISSUED
				31 May 2021

4 DESCRIPTION OF GOOD

**"CONDALAB BILE ESCULIN AZIDE AGAR (ISO 7899-2)"**

Based on the product data sheet submitted, subject article is a dehydrated culture medium in the form of a fine toast-coloured powder. It is composed of tryptone, bacteriological agar, ox bile, sodium chloride, yeast extract, peptone, and esculin, among others. Packed in 500-g plastic containers, subject article is used for the selective isolation and presumptive identification of intestinal *enterococci* by membrane filtration method in the water industry.

5 REASONS FOR CLASSIFICATION

Heading 38.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers various preparations in which bacteria, moulds, microbes, viruses, other micro-organisms and plant, human or animal cells required for medical purposes (e.g., for obtaining antibiotics) or for other scientific purposes or in industry (e.g., in the manufacture of vinegar, lactic acid, butyl alcohol) can find nourishment and multiply or in which they can be maintained. They are usually prepared from meat extracts, fresh blood or blood serum, eggs, potatoes, alginates, agar-agar, peptones, gelatin, etc., and often contain additional ingredients such as glucose, glycerol, sodium chloride, sodium citrate or dyes. Acids, digestive ferments or alkalis may be added to bring them to the required degree of acidity or alkalinity, etc. There are also other media, e.g., mixtures of sodium chloride, calcium chloride, magnesium sulphate, potassium hydrogensulphate, potassium aspartate and ammonium lactate in distilled water. They are usually in liquid form (broths), pastes or powders but may also be in tablets or granule form, and are sterilised and put up in sealed glass bottles, tubes, ampoules or tins.

In view thereof, subject article is classified under AHTN 2017 subheading 3821.00.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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.

FOR THE COMMISSION

Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

**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.



*lmm*

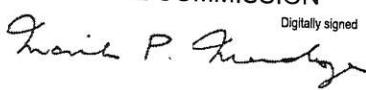
REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**  
 Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3821.00.10 MFN - 3% ad valorem		21-075
		<b>3</b>	<b>DATE ISSUED</b>
			31 May 2021

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“CONDALAB SABOURAUD DEXTROSE AGAR EP/USP/ISO”</b>
	<p>Based on the product data sheet submitted, subject article is a dehydrated culture medium in the form of a fine beige powder. It is composed of dextrose, bacteriological agar, and a mixture of peptic digest of animal tissue and pancreatic digest of casein, among others. Packed in 500-g plastic containers, subject article is used for the cultivation of yeasts, molds, and aciduric microorganisms. It is also used for the determination of the microbial and fungal content of cosmetics, and for the mycological evaluation of food.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers various preparations in which bacteria, moulds, microbes, viruses, other micro-organisms and plant, human or animal cells required for medical purposes (e.g., for obtaining antibiotics) or for other scientific purposes or in industry (e.g., in the manufacture of vinegar, lactic acid, butyl alcohol) can find nourishment and multiply or in which they can be maintained. They are usually prepared from meat extracts, fresh blood or blood serum, eggs, potatoes, alginates, agar-agar, peptones, gelatin, etc., and often contain additional ingredients such as glucose, glycerol, sodium chloride, sodium citrate or dyes. Acids, digestive ferments or alkalis may be added to bring them to the required degree of acidity or alkalinity, etc. There are also other media, e.g., mixtures of sodium chloride, calcium chloride, magnesium sulphate, potassium hydrogensulphate, potassium aspartate and ammonium lactate in distilled water. They are usually in liquid form (broths), pastes or powders but may also be in tablets or granule form, and are sterilised and put up in sealed glass bottles, tubes, ampoules or tins.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3821.00.10, 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: center;">FOR THE COMMISSION  <small>Digitally signed</small>    <b>MARILOU P. MENDOZA</b>                  Chairperson</p> <p><i>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.</i></p>








REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	AHTN 3821.00.10 MFN - 3% ad valorem	2	<b>TCC (AR) NO.</b>
				21-076
			3	<b>DATE ISSUED</b>
				31 May 2021

4	<b>DESCRIPTION OF GOOD</b>
	<p align="center"><b>“CONDALAB HEKTOEN ENTERIC AGAR ISO”</b></p> <p>Based on the product data sheet submitted, subject article is a dehydrated culture medium in the form of a fine beige powder. It is composed of bacteriological agar, lactose, sucrose, and enzymatic digest of meat, among others. Packed in 500-g plastic containers, subject article is used in clinical diagnosis/study and in the food industry for isolating and differentiating Gram-negative enteric pathogens such as <i>Salmonella</i> and <i>Shigella</i>.</p> 

5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers various preparations in which bacteria, moulds, microbes, viruses, other micro-organisms and plant, human or animal cells required for medical purposes (e.g., for obtaining antibiotics) or for other scientific purposes or in industry (e.g., in the manufacture of vinegar, lactic acid, butyl alcohol) can find nourishment and multiply or in which they can be maintained. They are usually prepared from meat extracts, fresh blood or blood serum, eggs, potatoes, alginates, agar-agar, peptones, gelatin, etc., and often contain additional ingredients such as glucose, glycerol, sodium chloride, sodium citrate or dyes. Acids, digestive ferments or alkalis may be added to bring them to the required degree of acidity or alkalinity, etc. There are also other media, e.g., mixtures of sodium chloride, calcium chloride, magnesium sulphate, potassium hydrogensulphate, potassium aspartate and ammonium lactate in distilled water. They are usually in liquid form (broths), pastes or powders but may also be in tablets or granule form, and are sterilised and put up in sealed glass bottles, tubes, ampoules or tins.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3821.00.10, 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 align="center">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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>





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3821.00.10 MFN - 3% ad valorem		21-077
		<b>3</b>	<b>DATE ISSUED</b>
			31 May 2021

**4 DESCRIPTION OF GOOD**

**"CONDALAB PHENYLALANINE AGAR"**

Based on the product data sheet submitted, subject article is a dehydrated culture medium in the form of a fine beige powder. It is composed of bacteriological agar, sodium chloride, yeast extract, DL-phenylalanine, and sodium phosphate, among others. Packed in 500-g plastic containers, subject article is used in the food industry for differentiating *Proteus*, *Providencia*, and *Morganella* species from other *Enterobacteriaceae*.

**5 REASONS FOR CLASSIFICATION**

Heading 38.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers various preparations in which bacteria, moulds, microbes, viruses, other micro-organisms and plant, human or animal cells required for medical purposes (e.g., for obtaining antibiotics) or for other scientific purposes or in industry (e.g., in the manufacture of vinegar, lactic acid, butyl alcohol) can find nourishment and multiply or in which they can be maintained. They are usually prepared from meat extracts, fresh blood or blood serum, eggs, potatoes, alginates, agar-agar, peptones, gelatin, etc., and often contain additional ingredients such as glucose, glycerol, sodium chloride, sodium citrate or dyes. Acids, digestive ferments or alkalis may be added to bring them to the required degree of acidity or alkalinity, etc. There are also other media, e.g., mixtures of sodium chloride, calcium chloride, magnesium sulphate, potassium hydrogensulphate, potassium aspartate and ammonium lactate in distilled water. They are usually in liquid form (broths), pastes or powders but may also be in tablets or granule form, and are sterilised and put up in sealed glass bottles, tubes, ampoules or tins.

In view thereof, subject article is classified under AHTN 2017 subheading 3821.00.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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.

FOR THE COMMISSION

Digitally signed

**MARILOU P. MENDOZA**  
Chairperson


**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.




 REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

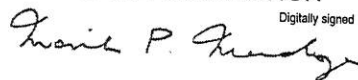
1	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>  <b>AHTN 3821.00.10</b> <b>MFN - 3% ad valorem</b>	2	<b>TCC (AR) NO.</b> <b>21-078</b>
		3	<b>DATE ISSUED</b>  <b>31 May 2021</b>

4	<b>DESCRIPTION OF GOOD</b>  <b>"CONDALAB KLIGLER IRON AGAR"</b>  Based on the product data sheet submitted, subject article is a dehydrated culture medium in the form of a fine beige-pink powder. It is composed of peptone mixture, bacteriological agar, lactose, sodium chloride, and dextrose, among others. Packed in 500-g plastic containers, subject article is used in clinical diagnosis/study for the differentiation of Gram-negative Enterobacteria.	
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5	<b>REASONS FOR CLASSIFICATION</b>  Heading 38.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers various preparations in which bacteria, moulds, microbes, viruses, other micro-organisms and plant, human or animal cells required for medical purposes (e.g., for obtaining antibiotics) or for other scientific purposes or in industry (e.g., in the manufacture of vinegar, lactic acid, butyl alcohol) can find nourishment and multiply or in which they can be maintained. They are usually prepared from meat extracts, fresh blood or blood serum, eggs, potatoes, alginates, agar-agar, peptones, gelatin, etc., and often contain additional ingredients such as glucose, glycerol, sodium chloride, sodium citrate or dyes. Acids, digestive ferments or alkalis may be added to bring them to the required degree of acidity or alkalinity, etc. There are also other media, e.g., mixtures of sodium chloride, calcium chloride, magnesium sulphate, potassium hydrogensulphate, potassium aspartate and ammonium lactate in distilled water. They are usually in liquid form (broths), pastes or powders but may also be in tablets or granule form, and are sterilised and put up in sealed glass bottles, tubes, ampoules or tins.  In view thereof, subject article is classified under AHTN 2017 subheading 3821.00.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.  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.
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FOR THE COMMISSION

Digitally signed


**MARILOU P. MENDOZA**  
 Chairperson


**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.



REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3821.00.10 MFN - 3% ad valorem		21-079
		<b>3</b>	<b>DATE ISSUED</b>
			31 May 2021

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“CONDALAB TRIPLE SUGAR IRON (TSI) AGAR”</b>
	<p>Based on the product data sheet submitted, subject article is a dehydrated culture medium in the form of a fine pink powder. It is composed of a mixture of peptic digest of animal tissue and pancreatic digest of casein, bacteriological agar, lactose monohydrate, sucrose, sodium chloride, beef extract, and yeast extract, among others. Packed in 500-g plastic containers, subject article is used in clinical diagnosis/study and in the pharmaceutical, veterinary, and food industries for the identification and differentiation of enteric Gram-negative Enterobacteria.</p> 

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers various preparations in which bacteria, moulds, microbes, viruses, other micro-organisms and plant, human or animal cells required for medical purposes (e.g., for obtaining antibiotics) or for other scientific purposes or in industry (e.g., in the manufacture of vinegar, lactic acid, butyl alcohol) can find nourishment and multiply or in which they can be maintained. They are usually prepared from meat extracts, fresh blood or blood serum, eggs, potatoes, alginates, agar-agar, peptones, gelatin, etc., and often contain additional ingredients such as glucose, glycerol, sodium chloride, sodium citrate or dyes. Acids, digestive ferments or alkalis may be added to bring them to the required degree of acidity or alkalinity, etc. There are also other media, e.g., mixtures of sodium chloride, calcium chloride, magnesium sulphate, potassium hydrogensulphate, potassium aspartate and ammonium lactate in distilled water. They are usually in liquid form (broths), pastes or powders but may also be in tablets or granule form, and are sterilised and put up in sealed glass bottles, tubes, ampoules or tins.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3821.00.10, 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: center;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>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.</i></p>







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ACCG Memo No. 270-2021

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>  <p style="text-align: center;">AHTN 3821.00.10 MFN - 3% ad valorem</p>	<table border="1"> <tr> <td data-bbox="962 427 1007 490"><b>2</b></td> <td data-bbox="1007 427 1283 490"><b>TCC (AR) NO.</b> 21-080</td> </tr> <tr> <td data-bbox="962 490 1007 553"><b>3</b></td> <td data-bbox="1007 490 1283 553"><b>DATE ISSUED</b> 31 May 2021</td> </tr> </table>	<b>2</b>	<b>TCC (AR) NO.</b> 21-080	<b>3</b>	<b>DATE ISSUED</b> 31 May 2021
<b>2</b>	<b>TCC (AR) NO.</b> 21-080				
<b>3</b>	<b>DATE ISSUED</b> 31 May 2021				

<b>4   DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“CONDALAB BRAIN HEART INFUSION AGAR (BHI AGAR)”</b></p> <p>Based on the product data sheet submitted, subject article is a dehydrated culture medium in the form of a fine beige powder. It is composed of bacteriological agar, peptone mixture, beef heart infusion, calf brain infusion, and sodium chloride, among others. Packed in 500-g plastic containers, subject article is used in clinical diagnosis/study for the cultivation of a wide variety of fastidious microorganisms, such as <i>Streptococci</i>, <i>Meningococci</i>, and <i>Pneumococci</i>.</p>	
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<b>5   REASONS FOR CLASSIFICATION</b>  <p>Heading 38.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers various preparations in which bacteria, moulds, microbes, viruses, other micro-organisms and plant, human or animal cells required for medical purposes (e.g., for obtaining antibiotics) or for other scientific purposes or in industry (e.g., in the manufacture of vinegar, lactic acid, butyl alcohol) can find nourishment and multiply or in which they can be maintained. They are usually prepared from meat extracts, fresh blood or blood serum, eggs, potatoes, alginates, agar-agar, peptones, gelatin, etc., and often contain additional ingredients such as glucose, glycerol, sodium chloride, sodium citrate or dyes. Acids, digestive ferments or alkalis may be added to bring them to the required degree of acidity or alkalinity, etc. There are also other media, e.g., mixtures of sodium chloride, calcium chloride, magnesium sulphate, potassium hydrogensulphate, potassium aspartate and ammonium lactate in distilled water. They are usually in liquid form (broths), pastes or powders but may also be in tablets or granule form, and are sterilised and put up in sealed glass bottles, tubes, ampoules or tins.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3821.00.10, 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 Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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>
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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	AHTN 3821.00.10 MFN - 3% ad valorem	2	TCC (AR) NO.
				21-081
			3	DATE ISSUED
				31 May 2021

4	DESCRIPTION OF GOOD
	<p align="center"><b>"CONDALAB LEVINE AGAR (EMB) BAM"</b></p> <p>Based on the product data sheet submitted, subject article is a dehydrated culture medium in the form of a fine pink-reddish powder. It is composed of bacteriological agar, lactose, gelatin peptone, and dipotassium phosphate, among others. Packed in 500-g plastic containers, subject article is used for the investigation and differentiation of lactose-fermenting and lactose non-fermenting Enterobacteria in dairy and other food products and in clinical samples.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers various preparations in which bacteria, moulds, microbes, viruses, other micro-organisms and plant, human or animal cells required for medical purposes (e.g., for obtaining antibiotics) or for other scientific purposes or in industry (e.g., in the manufacture of vinegar, lactic acid, butyl alcohol) can find nourishment and multiply or in which they can be maintained. They are usually prepared from meat extracts, fresh blood or blood serum, eggs, potatoes, alginates, agar-agar, peptones, gelatin, etc., and often contain additional ingredients such as glucose, glycerol, sodium chloride, sodium citrate or dyes. Acids, digestive ferments or alkalis may be added to bring them to the required degree of acidity or alkalinity, etc. There are also other media, e.g., mixtures of sodium chloride, calcium chloride, magnesium sulphate, potassium hydrogensulphate, potassium aspartate and ammonium lactate in distilled water. They are usually in liquid form (broths), pastes or powders but may also be in tablets or granule form, and are sterilised and put up in sealed glass bottles, tubes, ampoules or tins.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3821.00.10, 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 align="center">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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>







REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3821.00.10 MFN - 3% ad valorem		21-082
		<b>3</b>	<b>DATE ISSUED</b>
			31 May 2021

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"CONDALAB BCP AGAR"</b>
	<p>Based on the product data sheet submitted, subject article is a dehydrated culture medium in the form of a fine beige powder. It is composed of bacteriological agar, lactose, peptone mixture, beef extract, and bromocresol purple (BCP), among others. Packed in 500-g plastic containers, subject article is used for the detection and isolation of coliforms and in differential studies based on lactose fermentation.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers various preparations in which bacteria, moulds, microbes, viruses, other micro-organisms and plant, human or animal cells required for medical purposes (e.g., for obtaining antibiotics) or for other scientific purposes or in industry (e.g., in the manufacture of vinegar, lactic acid, butyl alcohol) can find nourishment and multiply or in which they can be maintained. They are usually prepared from meat extracts, fresh blood or blood serum, eggs, potatoes, alginates, agar-agar, peptones, gelatin, etc., and often contain additional ingredients such as glucose, glycerol, sodium chloride, sodium citrate or dyes. Acids, digestive ferments or alkalis may be added to bring them to the required degree of acidity or alkalinity, etc. There are also other media, e.g., mixtures of sodium chloride, calcium chloride, magnesium sulphate, potassium hydrogensulphate, potassium aspartate and ammonium lactate in distilled water. They are usually in liquid form (broths), pastes or powders but may also be in tablets or granule form, and are sterilised and put up in sealed glass bottles, tubes, ampoules or tins.</p>

In view thereof, subject article is classified under AHTN 2017 subheading 3821.00.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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.

FOR THE COMMISSION  
 Digitally signed

**MARILOU P. MENDOZA**  
 Chairperson

**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.

