



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM

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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 : 04 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 02 June 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-092	"CONDALAB TRYPTICASEIN SOY AGAR (TSA) EP/USP/ISO"	3821.00.10	MFN – 3% Ad Valorem
21-093	"CONDALAB SABOURAUD CHLORAMPHENICOL DEXTROSE AGAR"	3821.00.10	MFN – 3% Ad Valorem
21-094	"CONDALAB TCBS AGAR ISO"	3821.00.10	MFN – 3% Ad Valorem
21-095	"CONDALAB VIOLET RED BILE AGAR WITH GLUCOSE (VRBG) EP/USP/ISO"	3821.00.10	MFN – 3% Ad Valorem
21-096	"CONDALAB VIOLET RED BILE WITH LACTOSE AGAR (VRBL) (ISO 4832)"	3821.00.10	MFN – 3% Ad Valorem
21-097	"CONDALAB MACCONKEY AGAR WITH SORBITOL (CT-SMAC) ISO"	3821.00.10	MFN – 3% Ad Valorem

***Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).**



BUREAU OF CUSTOMS

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AOCG Memo No. 271-2021

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-098	"CONDALAB GC AGAR BASE"	3821.00.10	MFN – 3% Ad Valorem
21-099	"CONDALAB BAIRD PARKER AGAR BASE EUROPEAN PHARMACOPOEIA"	3821.00.10	MFN – 3% Ad Valorem
21-100	"CONDALAB THIOGLYCOLLATE BROTH NIH"	3821.00.10	MFN – 3% Ad Valorem
21-101	"CONDALAB NUTRIENT BROTH"	3821.00.10	MFN – 3% Ad Valorem
21-102	"CONDALAB POTATO DEXTROSE BROTH"	3821.00.10	MFN – 3% Ad Valorem
21-103	"CONDALAB SALMONELLA SHIGELLA AGAR (SS 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

A Modernized and Credible Customs Administration That is Among the World's Best

South Harbor, Gate 3, Port Area, Manila 1099
8527-4537, 8527-1935 | www.customs.gov.ph | boc.cares@customs.gov.ph

AOCG Memo No. 271-2021



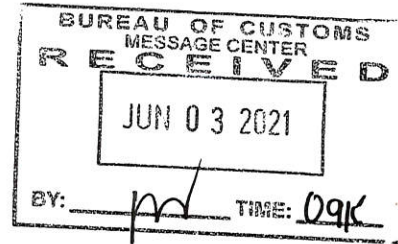
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-040

02 June 2021

COMMISSIONER REY LEONARDO GUERRERO
Bureau of
Customs Port
Area, Manila



Dear Commissioner Guerrero:



BOC-09-21696

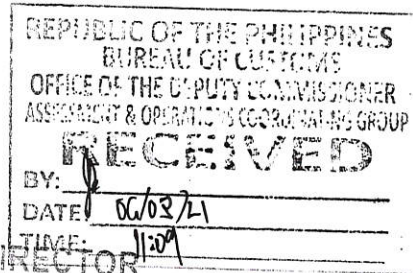
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of twelve Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-092, 21-093, 21-094, 21-095, 21-096, 21-097, 21-098, 21-099, 21-100, 21-101, 21-102 and 21-103, issued by this Commission on 02 June 2021. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

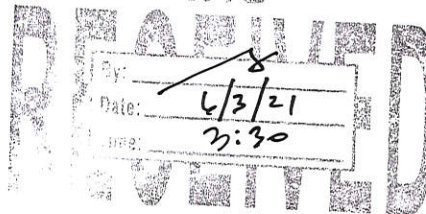
Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



OFFICE OF THE DIRECTOR
IAS



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 • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



CERTIFICATION NUMBER: AJA15-0171

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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	2	TCC (AR) NO.
	AHTN 3821.00.10 MFN - 3% ad valorem		21-092
		3	DATE ISSUED
			02 June 2021

4 DESCRIPTION OF GOOD

“CONDALAB TRYPTICASEIN SOY AGAR (TSA) EP/USP/ISO”

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 pancreatic digest of casein, bacteriological agar, papaic digest of soybean meal, and sodium chloride, among others. Packed in 500-g plastic containers, subject article is a general-purpose medium used in microbiological laboratories and for the cultivation and isolation of fastidious, or non-fastidious microorganisms, or for the maintenance of stock culture.



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
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.





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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	2	TCC (AR) NO.
			21-093
	AHTN 3821.00.10 MFN - 3% ad valorem	3	DATE ISSUED
			02 June 2021

4 DESCRIPTION OF GOOD

“CONDALAB SABOURAUD CHLORAMPHENICOL DEXTROSE 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 dextrose, bacteriological agar, peptone mixture, and chloramphenicol, among others. Packed in 500-g plastic containers, subject article is used for the cultivation of yeasts, molds (as pathogenic fungi, particularly those associated with skin infections), and aciduric microorganisms; for the determination of the microbial and fungal content of cosmetics; and for the mycological evaluation of food.



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

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.





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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	2	TCC (AR) NO.
	AHTN 3821.00.10 MFN - 3% ad valorem		21-094
		3	DATE ISSUED
			02 June 2021

4	DESCRIPTION OF GOOD
	“CONDALAB TCBS AGAR ISO”
	<p>Based on the product data sheet submitted, subject article is a dehydrated culture medium in the form of a fine light toast-coloured and green-tinted powder. It is composed of sucrose, bacteriological agar, peptone, sodium chloride, sodium citrate, and bovine bile, among others. Packed in 500-g plastic containers, subject article is used to isolate and cultivate all bacteria of the genus <i>Vibrio</i> (including <i>V. cholerae</i> and <i>V. alginolyticus</i>) which is pathogenic to humans, causing cholera, choleral diarrhea or food poisoning from contaminated foods and from stool specimens.</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 style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA 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	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3821.00.10 MFN - 3% ad valorem		21-095
		3	DATE ISSUED
			02 June 2021

4	DESCRIPTION OF GOOD
	<p data-bbox="284 636 1198 680">"CONDALAB VIOLET RED BILE AGAR WITH GLUCOSE (VRBG) EP/USP/ISO"</p> <p data-bbox="197 685 1139 878">Based on the product data sheet submitted, subject article is a dehydrated culture medium in the form of a fine beige-reddish powder. It is composed of bacteriological agar, glucose monohydrate, enzymatic digest of animal tissues, sodium chloride, and yeast extract, among others. Packed in 500-g plastic containers, subject article is used for the detection and enumeration of bile-tolerant Gram-negative <i>Enterobacteriaceae</i> in the food, water, pharmaceutical, veterinary, and quality control industries.</p> 

5	REASONS FOR CLASSIFICATION
	<p data-bbox="197 949 1270 1379">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 data-bbox="197 1406 1270 1473">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 data-bbox="197 1487 1270 1554">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 data-bbox="842 1576 1123 1608">FOR THE COMMISSION</p> <p data-bbox="820 1617 1171 1688"><i>MariLou P. Mendoza</i> Digitally signed</p> <p data-bbox="842 1693 1123 1751">MARILOU P. MENDOZA Chairperson</p> <p data-bbox="197 1756 1270 1874">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>





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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	2	TCC (AR) NO.
	AHTN 3821.00.10 MFN - 3% ad valorem		21-096
		3	DATE ISSUED
			02 June 2021

4 DESCRIPTION OF GOOD

“CONDALAB VIOLET RED BILE WITH LACTOSE AGAR (VRBL) (ISO 4832)”

Based on the product data sheet submitted, subject article is a dehydrated culture medium in the form of a fine beige-reddish powder. It is composed of bacteriological agar, lactose monohydrate, enzymatic digest of animal tissues, sodium chloride, and yeast extract, among others. Packed in 500-g plastic containers, subject article is used for the detection and enumeration of lactose-fermenting bacteria and the differentiation of coliforms or *Coli-aerogenes* group from non-lactose fermenting organisms in food products and water.

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
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.





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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	2	TCC (AR) NO.
	AHTN 3821.00.10 MFN - 3% ad valorem		21-097
		3	DATE ISSUED
			02 June 2021

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“CONDALAB MACCONKEY AGAR WITH SORBITOL (CT-SMAC) ISO”</p> <p>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 enzymatic digest of casein, bacteriological agar, sorbitol, sodium chloride, enzymatic digest of animal tissues, and bile salts N° 3, among others. Packed in 500-g plastic containers, subject article is used as a selective and differential medium for the detection of <i>Escherichia coli</i> O157:H7 in clinical diagnosis/study and in the food industry.</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 style="text-align: center;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA 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	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3821.00.10 MFN - 3% ad valorem		21-098
		3	DATE ISSUED
			02 June 2021

4	DESCRIPTION OF GOOD
	“CONDALAB GC AGAR BASE”
	<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 peptone mixture, bacteriological agar, sodium chloride, dipotassium phosphate, maize starch, and monopotassium phosphate, among others. Packed in 500-g plastic containers, subject article is used with various additives for the isolation and cultivation of pathogenic microorganisms, such as <i>Neisseria gonorrhoeae</i>, <i>Haemophilus influenzae</i>, and <i>N. meningitidis</i>, in clinical diagnosis/study.</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 style="text-align: center;">FOR THE COMMISSION Digitally signed  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>





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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 3821.00.10 MFN - 3% ad valorem		21-099
		3	DATE ISSUED
			02 June 2021

4	DESCRIPTION OF GOOD
	<p>“CONDALAB BAIRD PARKER AGAR BASE EUROPEAN PHARMACOPOEIA”</p> <p>Based on the product data sheet submitted, subject article is a dehydrated culture medium in the form of a fine light toast-coloured powder. It is composed of bacteriological agar, glycine, pancreatic digest of casein, sodium pyruvate, beef extract, lithium chloride, and yeast extract, among others. Packed in 500-g plastic containers, subject article is used for the isolation and enumeration of coagulase-positive <i>Staphylococci</i> in clinical diagnosis/study and in the food and cosmetics industries.</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 style="text-align: center;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> 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>





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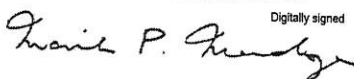
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3821.00.10 MFN - 3% ad valorem		21-100
		3	DATE ISSUED
			02 June 2021

4	DESCRIPTION OF GOOD
	“CONDALAB THIOGLYCOLLATE BROTH NIH”
	<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 casein peptone, yeast extract, dextrose anhydrous, sodium chloride, L-Cystine, and sodium thioglycolate, among others. Packed in 500-g plastic containers, subject article is used in clinical diagnosis/study and in the pharmaceutical and veterinary industries in detecting microorganisms in sterile materials and as an alternative to products that cannot readily culture due to viscosity.</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 style="text-align: center;">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>





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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 3821.00.10 MFN - 3% ad valorem		21-101
		3	DATE ISSUED
			02 June 2021

4	DESCRIPTION OF GOOD
	“CONDALAB NUTRIENT BROTH”
	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 gelatin peptone and beef extract, among others. Packed in 500-g plastic containers, subject article is used in the food and water industries and in clinical diagnosis/study for the cultivation of non-fastidious microorganisms in water, feces, and other materials.

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 style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA 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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Pursuant to Section 1100 of RA 10863 (CMTA)

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	AHTN 3821.00.10 MFN - 3% ad valorem		21-102
		3	DATE ISSUED
			02 June 2021

4 DESCRIPTION OF GOOD

“CONDALAB POTATO DEXTROSE BROTH”

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 and infusion from potatoes, among others. Packed in 500-g plastic containers, subject article is used for cultivating yeasts and molds from dairy and other food products.

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

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.





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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 3821.00.10 MFN - 3% ad valorem		21-103
		3	DATE ISSUED
			02 June 2021

4 DESCRIPTION OF GOOD

“CONDALAB SALMONELLA SHIGELLA AGAR (SS AGAR)”

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 bacteriological agar, lactose, sodium citrate, bile salts, sodium thiosulfate, peptone mixture, and beef extract, among others. Packed in 500-g plastic containers, subject article is a selective and differential medium used in sanitary bacteriology to isolate *Salmonella* and *Shigella* from feces, urine, and fresh and canned foods.



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

MariLou P. Mendoza
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.

