



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY


ACCOUNTABILITY

AOCG Memo No. 418-2021

MEMORANDUM

MASTER COPY
jmrb

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 CIRCULAR/ADVANCE RULING
(TCC/AR)

DATE : 5 July 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 29 June 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-136	"CONDALAB MRS 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



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-048

29 June 2021

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED
JUN 29 2021
BY: _____ TIME: 1:40

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

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 Advance Ruling on Tariff Classification, with TCC (AR) No. 21-136, issued by this Commission on 29 June 2021. This Advance Ruling has 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

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP
RECEIVED
BY: _____
DATE: _____
TIME: 9:29

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



BUREAU OF CUSTOMS
RECEIVED
BY: _____
DATE: 30 JUN 2021
1:00 pm

OFFICE OF THE DIRECTOR
IAS
RECEIVED
BY: _____
DATE: 6/30/21
2:15 pm



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		21-136
		3	DATE ISSUED
			29 June 2021

4	DESCRIPTION OF GOOD
	“CONDALAB MRS AGAR”
	<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, bacteriological peptone, beef extract, sodium acetate, yeast extract, dipotassium phosphate, and ammonium citrate, among others. Packed in 500-g plastic containers, subject article is used in the dairy, other food products, and alcoholic beverage industries to support the growth of <i>Lactobacilli</i> and other lactic acid bacteria, including <i>Pediococcus</i> and <i>Leuconostoc</i>.</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>