



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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lmo

PROFESSIONALISM INTEGRITY ACCOUNTABILITY

OCG Memo No. 413-2021

**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 :** 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 copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 28 June 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-030	"PANASONIC VIXELL™ VACUUM-INSULATED COOLING BOX TYPE-S (AE-V06 SERIES)"	9617.00.10	MFN – 3% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
21-074	"CONDALAB BIGGY AGAR"	3821.00.10	MFN – 3% Ad Valorem
21-108	"CONDALAB DEXTROSE AGAR"	3821.00.10	MFN – 3% Ad Valorem
21-115	"CONDALAB TRYPTONE SOY AGAR ISO 9308-1"	3821.00.10	MFN – 3% Ad Valorem
21-118	"CONDALAB ORANGE SERUM AGAR"	3821.00.10	MFN – 3% Ad Valorem
21-126	"FILM WOVEN LINER COFFEE CREAMER BAG"	6305.32.90	MFN – 15% Ad Valorem AANZFTA – Zero* ATIGA – Zero*
21-133	"CONDALAB TETRATHIONATE BROTH BASE"	3821.00.10	MFN – 3% Ad Valorem
21-134	"CONDALAB DNASE TEST AGAR (DEOXYRIBONUCLEASE ACTIVITY)"	3821.00.10	MFN – 3% Ad Valorem
21-135	"CONDALAB BRILLIANT GREEN BILE BROTH 2% ISO"	3821.00.10	MFN – 3% Ad Valorem

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



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TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-137	"CONDALAB VIBRIO CHROMOGENIC AGAR"	3821.00.10	MFN – 3% Ad Valorem
21-139	"CONDALAB MUELLER HINTON AGAR II"	3821.00.10	MFN – 3% Ad Valorem
21-140	"CONDALAB LISTERIA AGAR BASE OXFORD ISO"	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**



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 REPUBLIC OF THE PHILIPPINES  
 BUREAU OF CUSTOMS  
 OFFICE OF THE DEPUTY COMMISSIONER  
 ASSESSMENT OPERATIONS COORDINATING GROUP  
**RECEIVED**  
 BY: *[Signature]*  
 DATE: *[Blank]*  
 TIME: *4:04*

AOCG Memo No. 417-2021 p-3

REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

BUREAU OF CUSTOMS  
 MESSAGE CENTER  
**RECEIVED**  
 JUN 29 2021  
 BY: *[Signature]* TIME: *101*

TCOC Ref. No. 21-047

28 June 2021



**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 PDF copies of 12 Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-030, 21-074, 21-108, 21-115, 21-118, 21-126, 21-133, 21-134, 21-135, 21-137, 21-139 and 21-140 issued by this Commission on 28 June 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,

*[Signature]*  
 Digitally signed

**MARILOU P. MENDOZA**  
 Chairperson

BUREAU OF CUSTOMS  
**RECEIVED**  
 DATE 30 JUN 2021  
*[Signature]*

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)



REPUBLIC OF THE PHILIPPINES  
 BUREAU OF CUSTOMS  
**RECEIVED**  
 DATE: *Jun 30 2021*  
 TIME: *2:15 pm*




## 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 9617.00.10 MFN - 3% ad valorem PJEP A - Zero AJCEPA - Zero		21-030
		<b>3</b>	<b>DATE ISSUED</b>
			28 June 2021

<b>4</b>	<b>DESCRIPTION OF GOOD</b>													
	<b>“PANASONIC VIXELL™ VACUUM-INSULATED COOLING BOX TYPE-S (AE-V06 Series)”</b>													
	<p>Based on the brochure and technical information submitted, subject article is a vacuum insulated cooling box with removable thermal storage unit. The cooling box consists of an inner insulation case (vacuum insulated), inner cushion case, and an outer cover while the thermal storage unit consists of a storage box, plastic basket, and a cold insulator. Subject article has a storage capacity of 57 liters and is intended to be used for cold chain storage of food, beverages, and pharmaceutical products which require a controlled-temperature environment. The cooling box can be paired with any of the four kinds of thermal storage unit enumerated below, depending on the temperature requirement.</p>													
	<table border="1"> <thead> <tr> <th>Component</th> <th>Model</th> <th>Working Temperature (°C)</th> </tr> </thead> <tbody> <tr> <td rowspan="4" style="text-align: center;">Thermal Storage Unit</td> <td style="text-align: center;">AE-V06R5R</td> <td style="text-align: center;">15 to 25</td> </tr> <tr> <td style="text-align: center;">AE-V06C5R</td> <td style="text-align: center;">2 to 8</td> </tr> <tr> <td style="text-align: center;">AE-V06F4R</td> <td style="text-align: center;">Up to -20</td> </tr> <tr> <td style="text-align: center;">AE-V06DXR</td> <td style="text-align: center;">-90 to -60</td> </tr> </tbody> </table>	Component	Model	Working Temperature (°C)	Thermal Storage Unit	AE-V06R5R	15 to 25	AE-V06C5R	2 to 8	AE-V06F4R	Up to -20	AE-V06DXR	-90 to -60	
Component	Model	Working Temperature (°C)												
Thermal Storage Unit	AE-V06R5R	15 to 25												
	AE-V06C5R	2 to 8												
	AE-V06F4R	Up to -20												
	AE-V06DXR	-90 to -60												

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 96.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, vacuum flasks and other vacuum vessels, complete with cases. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, vacuum flasks and other similar vacuum vessels, provided they are complete. This group includes vacuum jars, jugs, carafes, etc., designed to keep liquids, food or other products at fairly constant temperature, for reasonable periods of time. These articles usually consist of a double walled receptacle (the inner), generally of glass, with a vacuum created between the walls, and a protective outer casing of metal, plastics or other material, sometimes covered with paper, leather, leathercloth, etc. The space between the vacuum container and the outer casing may be packed with insulating material (glass fibre, cork or felt).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9617.00.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem, and Philippines-Japan Economic Partnership Agreement (PJEP A) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP”, and “AJ”, respectively.</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><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>
	<b>AHTN 3821.00.10</b> <b>MFN - 3% ad valorem</b>		<b>21-074</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>28 June 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“CONDALAB BIGGY AGAR”</b>
	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, dextrose, glycine, bismuth ammonium citrate, sodium sulfite, and yeast extract. Packed in 500-g plastic containers, subject article is used in clinical diagnosis/studies to isolate and differentiate <i>Candida albicans</i> and <i>Candida tropicalis</i> .

<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</p> <p style="text-align: center;">   <small>Digitally signed</small>  <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)

1	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
		21-108	
AHTN 3821.00.10 MFN - 3% ad valorem		3	<b>DATE ISSUED</b>
		28 June 2021	

4	<b>DESCRIPTION OF GOOD</b>
<p style="text-align: center;"><b>“CONDALAB DEXTROSE 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, dextrose, peptone mixture, sodium chloride, and beef extract. Packed in 500-g plastic containers, subject article is used for general cultivation of a wide variety of microorganisms, with or without blood added.</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 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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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>
	<b>AHTN 3821.00.10</b> <b>MFN - 3% ad valorem</b>		<b>21-115</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>28 June 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“CONDALAB TRYPTONE SOY AGAR ISO 9308-1”</b>
	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, tryptic digest of casein, sodium chloride, and soy peptone. Packed in 500-g plastic containers, subject article is used in the water industry for the detection and count of <i>Escherichia coli</i> and other coliforms by the membrane filter technique as directed by ISO 9308-1.

<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>

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.



**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>
	<b>AHTN 3821.00.10</b> <b>MFN - 3% ad valorem</b>		<b>21-118</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>28 June 2021</b>

**4 DESCRIPTION OF GOOD**

**“CONDALAB ORANGE SERUM 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, casein peptone, orange extract, glucose, yeast extract, and monopotassium phosphate. Packed in 500-g plastic containers, subject article is recommended for the isolation, cultivation, and enumeration of acid-tolerant spoilage microorganisms in juices and juice concentrates from citrus fruits.

**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.





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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>	<b>2   TCC (AR) NO.</b>
<b>AHTN 6305.32.90</b> <b>MFN - 15% ad valorem</b> <b>AANZFTA - Zero</b> <b>ATIGA - Zero</b>	<b>21-126</b>
	<b>3   DATE ISSUED</b>
	<b>28 June 2021</b>

**4 | DESCRIPTION OF GOOD**

**“FILM WOVEN LINER COFFEE CREAMER BAG”**

Based on the product composition, production flowchart, photograph of actual product, and sample submitted, subject article is a flexible intermediate bulk container (FIBC) consisting of a woven bag with lifting sling made of woven polypropylene; a skirt base and a tab stiffener made of polypropylene; and a non-barrier liner made of polyethylene and nylon. With a working capacity of 1,000 kg, subject article is a multi-component packaging suitable for the bulk packaging of milk powder.



**5 | REASONS FOR CLASSIFICATION**

Heading 63.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers sacks and bags, of a kind used for the packing of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers textile sacks and bags of a kind normally used for the packing of goods for transport, storage or sale. These articles, which vary in size and shape, include in particular flexible intermediate bulk containers, coal, grain, flour, potato, coffee or similar sacks, mail bags, and small bags of the kind used for sending samples of merchandise by post.

Furthermore, the AHTN 2017 Subheading Explanatory Notes (SEN) to 6305.32 state that flexible intermediate bulk containers are usually made of polypropylene or polyethylene woven fabrics and generally have a capacity ranging from 250 kg to 3,000 kg. They may have lifting straps at the four top corners and may be fitted with openings at the top and bottom to facilitate loading and unloading. They are generally used for packing, storage, transport and handling of dry, flowable materials.

In view thereof, subject article is classified under AHTN 2017 subheading 6305.32.90 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) and ASEAN Trade in Goods Agreement (ATIGA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “AANZ” and “D”, respectively.

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.




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>
	<b>AHTN 3821.00.10</b>		<b>21-133</b>
	<b>MFN - 3% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>28 June 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“CONDALAB TETRATHIONATE BROTH BASE”</b></p> <p>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 sodium thiosulfate, calcium carbonate, peptone mixture, and bile salts. Packed in 500-g plastic containers, subject article is used in the food industries and in clinical diagnosis/studies for the selective enrichment of <i>Salmonella</i> species from food, water, feces, urine, and other materials of sanitary interest.</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</p> <p style="text-align: center;"><small>Digitally signed</small></p> <p style="text-align: center;"></p> <p style="text-align: center;"><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		21-134
		<b>3</b>	<b>DATE ISSUED</b>
			28 June 2021

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“CONDALAB DNASE TEST AGAR (DEOXYRIBONUCLEASE ACTIVITY)”</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, casein peptone, soy peptone, sodium chloride, and deoxyribonucleic acid. Packed in 500-g plastic containers, subject article is used for the detection of deoxyribonuclease activity to aid in the identification of bacteria from clinical specimens especially pathogenic <i>staphylococci</i>.</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  <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)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	AHTN 3821.00.10 MFN - 3% ad valorem	2	TCC (AR) NO.
				21-135
			3	DATE ISSUED
				28 June 2021

4	DESCRIPTION OF GOOD
	<p align="center"><b>“CONDALAB BRILLIANT GREEN BILE BROTH 2% 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-greenish powder. It is composed of ox bile, enzymatic digest of casein, and lactose, among others. Packed in 500-g plastic containers, subject article is used in the water and food industries for the cultivation of coliforms in drinking water, wastewater, dairy and other food products, and other products of sanitary concern.</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</p> <p align="center"><i>MariLou P. Mendoza</i> Digitally signed</p> <p align="center"><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)

<b>1</b>   <b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>  <b>AHTN 3821.00.10</b> <b>MFN - 3% ad valorem</b>	<b>2</b>   <b>TCC (AR) NO.</b> <b>21-137</b>
	<b>3</b>   <b>DATE ISSUED</b> <b>28 June 2021</b>

**4** | **DESCRIPTION OF GOOD**

**“CONDALAB VIBRIO CHROMOGENIC 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 sucrose, bacteriological agar, sodium chloride, sodium citrate, peptone, sodium thiosulfate, and chromogenic mixture, among others. Packed in 500-g plastic containers, subject article is used in the water and food industries for the selective isolation and detection of *Vibrio cholerae*, *Vibrio parahaemolyticus*, and *Vibrio vulnificus*.



**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.



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>
	<b>AHTN 3821.00.10</b> <b>MFN - 3% ad valorem</b>		<b>21-139</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>28 June 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"CONDALAB MUELLER HINTON AGAR II"</b>
	<p>Based on the product data sheet submitted, subject article is a dehydrated culture medium in the form of a fine cream-coloured powder. It is composed of acid casein peptone (H), bacteriological agar, beef infusion, and starch. Packed in 500-g plastic containers, subject article is used for antibiotic sensitivity tests and for the primary isolation of <i>Gonococci</i>, <i>Meningococci</i>, and other pathogens from clinical samples.</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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> Digitally signed</p> <p><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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## TARIFF COMMISSION

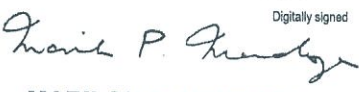
## ADVANCE RULING ON TARIFF CLASSIFICATION

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		21-140
		<b>3</b>	<b>DATE ISSUED</b>
			28 June 2021

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"CONDALAB LISTERIA AGAR BASE OXFORD 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 peptone, lithium chloride, bacteriological agar, sodium chloride, maize starch, esculin, and ferric ammonium citrate. Packed in 500-g plastic containers, subject article is used for the detection of <i>Listeria monocytogenes</i> from clinical samples and food products.</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>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p><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>