



## 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 :** 08 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 03 June 2021 and the same having been reviewed and summarized as follows:

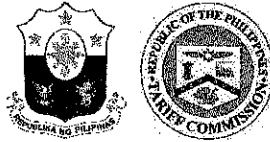
TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-086	"CONDALAB ENTEROCOCCUS CONFIRMATORY AGAR"	3821.00.10	MFN – 3% Ad Valorem
21-087	"CONDALAB LYSINE IRON AGAR"	3821.00.10	MFN – 3% Ad Valorem
21-088	"CONDALAB MACCONKEY AGAR EP/USP/ISO"	3821.00.10	MFN – 3% Ad Valorem
21-089	"CONDALAB SABOURAUD MALTOSE AGAR"	3821.00.10	MFN – 3% Ad Valorem
21-090	"CONDALAB STANDARD METHODS AGAR (PCA) ISO/APHA"	3821.00.10	MFN – 3% Ad Valorem
21-091	"CONDALAB MUELLER HINTON AGAR"	3821.00.10	MFN – 3% Ad Valorem

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

For your information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**

AOCG Memo No. 289-2021 p. 2



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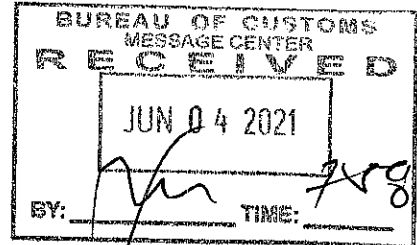
REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

TCOC Ref. No. 21-041

03 June 2021



BOC-09-21732



**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 six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-086, 21-087, 21-088, 21-089, 21-090 and 21-091, issued by this Commission on 03 June 2021. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

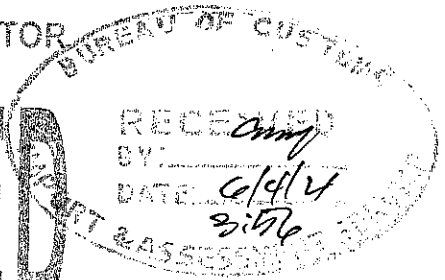
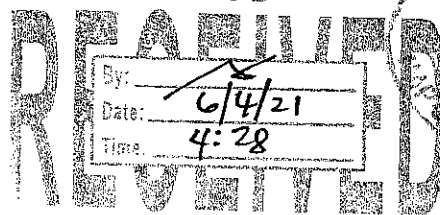
Thank you.

Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

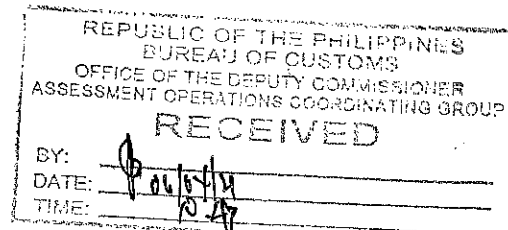
**MARILOU P. MENDOZA**  
Chairperson

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



CERTIFICATION NUMBER: A-18-0171

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AOCG Memo No. 289-2021 p.3

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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**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		21-086
		<b>3</b>	<b>DATE ISSUED</b>
			03 June 2021

**4 DESCRIPTION OF GOOD**

**“CONDALAB ENTEROCOCCUS CONFIRMATORY AGAR”**

Based on the product data sheet submitted, subject article is a dehydrated culture medium in the form of a fine beige-blue powder. It is composed of bacteriological agar, dextrose, casein peptone, yeast extract, sodium azide, and methylene blue, among others. Packed in 500-g plastic containers, subject article is used in the water industry for the selective isolation of *Enterococci* to confirm its presence in water and other sources of sanitary interest.

**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.

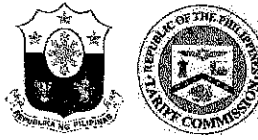
In view thereof, subject article is classified under AHTN 2017 subheading 3821.00.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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.*




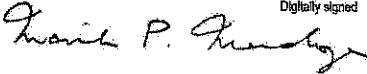


REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**  
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<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>21-087</b>
	<b>3</b>   <b>DATE ISSUED</b> <b>03 June 2021</b>

<b>4</b>   <b>DESCRIPTION OF GOOD</b>  <b>"CONDALAB LYSINE IRON 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 L-lysine, bacteriological agar, gelatin peptone, yeast extract, and dextrose, among others. Packed in 500-g plastic containers, subject article is used in the food industry for the rapid differentiation of <i>Enterobacteriaceae</i> , especially <i>Salmonella arizonae</i> .	
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<b>5</b>   <b>REASONS FOR CLASSIFICATION</b>  Heading 38.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers various preparations in which bacteria, moulds, microbes, viruses, other micro-organisms and plant, human or animal cells required for medical purposes (e.g., for obtaining antibiotics) or for other scientific purposes or in industry (e.g., in the manufacture of vinegar, lactic acid, butyl alcohol) can find nourishment and multiply or in which they can be maintained. They are usually prepared from meat extracts, fresh blood or blood serum, eggs, potatoes, alginates, agar-agar, peptones, gelatin, etc., and often contain additional ingredients such as glucose, glycerol, sodium chloride, sodium citrate or dyes. Acids, digestive ferments or alkalis may be added to bring them to the required degree of acidity or alkalinity, etc. There are also other media, e.g., mixtures of sodium chloride, calcium chloride, magnesium sulphate, potassium hydrogensulphate, potassium aspartate and ammonium lactate in distilled water. They are usually in liquid form (broths), pastes or powders but may also be in tablets or granule form, and are sterilised and put up in sealed glass bottles, tubes, ampoules or tins.  In view thereof, subject article is classified under AHTN 2017 subheading 3821.00.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.  This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.  <p style="text-align: right;">FOR THE COMMISSION  <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>
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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>
	AHTN 3821.00.10 MFN - 3% ad valorem		21-088
		<b>3</b>	<b>DATE ISSUED</b>
			03 June 2021

**4 DESCRIPTION OF GOOD**

**"CONDALAB MACCONKEY AGAR EP/USP/ISO"**

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 gelatin pancreatic digest, bacteriological agar, lactose monohydrate, sodium chloride, and peptone mixture, among others. Packed in 500-g plastic containers, subject article is used for the selective isolation and identification of *Enterobacteriaceae* from feces, urine, wastewater, and food. It is also a selective and differential medium for the isolation of enteric Gram-negative bacteria.



**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

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	<b>3</b>   <b>DATE ISSUED</b> <b>03 June 2021</b>

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

**“CONDALAB SABOURAUD MALTOSE AGAR”**

Based on the product data sheet submitted, subject article is a dehydrated culture medium in the form of a fine beige powder composed of maltose, bacteriological agar, and peptone mixture, among others. Packed in 500-g plastic containers, subject article is used in clinical diagnosis/study for the selective isolation of yeasts and molds.

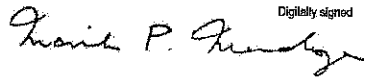


**5** | **REASONS FOR CLASSIFICATION**

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

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION  
Digitally signed  
  
**MARILOU P. MENDOZA**  
 Chairperson

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AOCG Memo No. 289-2021 p. 7



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TARIFF COMMISSION


**ADVANCE RULING ON TARIFF CLASSIFICATION**  
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<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>21-090</b>
	<b>3</b>   <b>DATE ISSUED</b> <b>03 June 2021</b>

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

**“CONDALAB STANDARD METHODS AGAR (PCA) ISO/APHA”**

Based on the product data sheet submitted, subject article is a plate count agar (PCA) in the form of a fine light toast-coloured powder. It is composed of bacteriological agar, enzymatic digest of casein, glucose anhydrous, and yeast extract, among others. Packed in 500-g plastic containers, subject article is used in the food and dairy products industry to determine the total plate count of aerobic microorganisms.



**5** | **REASONS FOR CLASSIFICATION**

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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.

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FOR THE COMMISSION  
Digitally signed  
*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

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