



Ottawa, April 2, 2014

# Memorandum D10-14-43

## Tariff Classification of Filters, Parts Thereof and Filter Media

### In Brief

The editing revisions made in this memorandum do not affect or change any of the existing policies or procedures.

This memorandum explains the Canada Border Services Agency's policy concerning the tariff classification of filters and parts thereof of heading 84.21 and filter media in the [Customs Tariff](#).

### Legislation

#### [Customs Tariff](#)

##### Section XVI – Note 2(a)

Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;

##### Heading 84.21

- 84.21 - Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.
  - Filtering or purifying machinery and apparatus for liquids:
    - 8421.21 -- For filtering or purifying water
    - 8421.22 -- For filtering or purifying beverages other than water
    - 8421.23 -- Oil or petrol-filters for internal combustion engines
    - 8421.29 -- Other
  - Filtering or purifying machinery and apparatus for gases:
    - 8421.31 -- Intake air filters for internal combustion engines
    - 8421.39 -- Other
      - Parts
- 8421.99 -- Other

##### Harmonized System Explanatory Notes - Heading 84.21

##### Parts

Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), the heading covers parts for the above-mentioned types of filters and purifiers. Such parts include, *inter alia*:

Leaves for intermittent vacuum filters; chassis, frames and plates for filter presses; rotary drums for liquid or gas filters; baffles and perforated plates, for gas filters.

It should be noted, however, that filter blocks of paper pulp fall in heading 48.12 and that many other filtering elements (ceramics, textiles, felts, etc.) are classified according to their constituent material.

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## Guidelines and General Information

1. Filtering or purifying machinery and apparatus of heading 84.21 are used to remove unwanted particulate matter from gases or liquids. It generally contains a static filter element consisting, in part, of a medium with physical characteristics designed to remove undesirable matter from a gas or liquid. These include not only large industrial plant, but also filters for internal combustion engines and small domestic appliances.
2. Filter media are the materials used in a filter element to capture particulates or to free liquids or gases from suspended matter, and are classified as such.
3. Filter media, without a frame or similar support, presented merely cut to size with edge stitching or incorporating components of minor importance of other materials, such as brass eyelets, are classified according to their constituent material (e.g., textile material of heading 59.11, glass fibres of heading 70.19 or 70.20).
4. Once filter medium has been incorporated into a frame, casing or similar support, the filter element or cartridge is to be classified as filtering or purifying apparatus, or parts thereof of heading 84.21.
5. Filtering or purifying apparatus, which are for use with machines other than filtering or purifying machines and apparatus, remain classified in heading 84.21 (e.g., a filter used in a photocopier of heading 84.43 is classified under subheading 8421.39). This is in accordance with Legal Note 2(a) to Section XVI.

### Additional Information

6. For certainty regarding the tariff classification of a product, importers may request an advance ruling. Details on how to make such a request are found in [Memorandum D11-11-3, Advance Rulings for Tariff Classification](#).
7. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time/except holidays). TTY is also available within Canada: **1-866-335-3237**.

<b>References</b>	
<b>Issuing Office</b>	Trade and Anti-dumping Programs Directorate
<b>Headquarters File</b>	HS8421.21, HS8421.22, HS8421.23, HS8421.29, HS8421.31, HS8421.39
<b>Legislative References</b>	<a href="#">Customs Tariff</a> General Rules for the Interpretation of the Harmonized System Explanatory Notes to the Harmonized Commodity Description and Coding System
<b>Other References</b>	<a href="#">D11-11-3</a>
<b>Superseded Memorandum D</b>	D10-14-43 dated March 9, 2007