



Ottawa, March 9, 2007

# MEMORANDUM D10-14-43

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## In Brief

### TARIFF CLASSIFICATION OF FILTERS, PARTS THEREOF AND FILTER MEDIA

This memorandum explains the Canada Border Services Agency policy concerning the tariff classification of filters and parts thereof of heading 84.21 and filter media of the *Customs Tariff*.



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This memorandum explains the Canada Border Services Agency policy concerning the tariff classification of filters and parts thereof of heading 84.21 and filter media of the *Customs Tariff*.

### Legislation

#### *Customs Tariff*

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 Notes

#### Explanatory Note II (Heading 84.21)

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.

## GUIDELINES AND GENERAL INFORMATION

### Tariff Classification Policy

1. Filtering or purifying machinery and apparatus of heading 84.21 are machinery or apparatus, which is used to remove unwanted particulate matter from gases or liquids. Filtering machinery 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. It includes not only a 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 merely free liquids or gases from suspended matter. Filter media are considered to retain the essential character of their constituent materials (i.e., textile of heading 59.11, glass of heading 70.19 or 70.20) 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.

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.

6. For additional information, contact:

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## REFERENCES

<p><b>ISSUING OFFICE –</b></p> <p>Tariff Policy Division Trade Programs Directorate Admissibility Branch</p>	<p><b>HEADQUARTERS FILE –</b></p> <p>HS8421.21, HS8421.22, HS8421.23, HS8421.29, HS8421.31, HS8421.39</p>
<p><b>LEGISLATIVE REFERENCES –</b></p> <p><i>Customs Tariff</i> General Rules for the Interpretation of the Harmonized System Explanatory Notes to the Harmonized Commodity Description and Coding System</p>	<p><b>OTHER REFERENCES –</b></p> <p>N/A</p>
<p><b>SUPERSEDED MEMORANDA “D” –</b></p> <p>N/A</p>	

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