



Memorandum D10-14-43

Ottawa, December 2, 2021

Tariff Classification of Filters, Parts Thereof and Filter Media

In Brief

This memorandum has been updated to clarify the Canada Border Services Agency's administrative policy regarding the classification of filters, parts thereof and filter media in the *Customs Tariff* (Tariff).

This memorandum will serve to assist users of the Tariff to determine the proper classification of filters, parts thereof of heading 84.21, and filter media in the Tariff.

Legislation

[Customs Tariff](#)

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. They usually contain a static filter element consisting, in part, of a filter element with physical characteristics designed to remove undesirable matter from a gas or liquid. Filters or purifying machinery and apparatus are covered in heading 84.21, no matter how they function (fixed media, centrifugal, magnetic, etc.), what type of media they contain (paper, textiles, ceramic, etc.), whether they are static or contain moving parts, or whether or not they are electrically powered.
2. Filters are classified in heading 84.21 regardless of whether they are designed for a specific machine or industry. These include not only large industrial plant filters, but also filters for internal combustion engines and small domestic appliances, such as household water filters.
3. Filters are specified in the heading text of heading 84.21. In accordance with General Interpretative Rule 1, and Legal Note 2(a) to Section XVI, all filters are classified within heading 84.21, and in no other heading of the Tariff. Filters are not classified as parts or accessories to the goods with which they are intended to be used with. This is true even if the filter or purifying machine is specifically designed for use solely or principally with a particular machine, appliance, instrument, or any other manufactured product. For more information on the classification of parts and accessories, refer to Memorandum D10-01-1, Classification of Parts and Accessories in the Customs Tariff.
4. The following are examples of goods classified in heading 84.21:
 - (a) Catalytic converters for internal combustion engines:

These are filters which remove harmful pollutants in exhaust gases and converts them to less harmful emissions, by use of a catalyst, before exhaust gases exit the system.
 - (b) Water purifying filters:

These are filters which remove impurities from water by lowering contaminants in the water. These filters can achieve this by using a physical barrier, a chemical, biological, or any other process. These filters can also filter water to differing standards such as, but not limited to: drinking water, swimming pool use, or irrigation.

(c) Electrostatic filters:

These are filters which use static electricity to remove unwanted matter from liquids or gasses.

(d) Air filters:

These are filters which remove small particles, such as dust, pollen, mold etc., from the air passing through a porous material. These are used in several applications from small appliances like vacuums, to automotive applications. Air filters come in several shapes and the filter media may be made from different materials, depending on their application.

Parts of Filters

5. Subject to the general provisions regarding the classification of parts (refer to the General Explanatory Note to Section XVI), heading 84.21 covers parts for use in 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.

6. Filter media are the materials used in a complete filter element to capture particulates or to free liquids or gases from suspended matter, and are classified according to their constituent materials.

7. 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), and not as parts of filtering machinery of heading 84.21.

8. Filters which are blocks of paper pulp, fall in heading 48.12. Many other filtering elements, not made up into finished filters or parts thereof, are not considered parts of filters, and are classified according to their constituent material (ceramics, textiles, felts, etc.)

9. Filter media incorporated into a frame, casing, cartridge or similar support, are classified as filtering or purifying apparatus, or parts thereof, of heading 84.21.

Additional Information

10. For certainty regarding the tariff classification of a product, importers may submit an application for an advance ruling on tariff classification. Details on how to make such an application are found in Memorandum D11-11-3, Advance Rulings for Tariff Classification.

11. For more information, call contact the [CBSA Border Information Service](#) (BIS):

Calls within Canada & the United States (toll free): **1-800-461-9999**

Calls outside Canada & the United States (long distance charges apply):
1-204-983-3550 or 1-506-636-5064

TTY: **1-866-335-3237**

[Contact Us online](#) (webform)

[Contact Us](#) at the CBSA website

Appendix:**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
 - 8421.32-- Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines
 - 8421.39 - - Other
 - Parts
 - 8421.99 - - Other

References	
Issuing Office	Trade and Anti-dumping Programs Directorate
Legislative References	<i>Customs Tariff</i> General Rules for the Interpretation of the Harmonized System Explanatory Notes to the Harmonized Commodity Description and Coding System
Other References	<u>D11-11-3</u>
Superseded Memorandum D	D10-14-43 dated April 2, 2014