

Issue: Classification of “Oven Toaster BT-108”

Item at issue: “Oven Toaster BT-108”



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Possible classification: Sub Headings **8516.60** or **8516.72**

Description of goods:

Oven Toaster BT-108 is an electro thermic appliance, designed for domestic use, in particular, for toasting bread, cooking or heating various foods.

The technical characteristics of the product are as follows:

- Dimension: 415 mm x 230 mm x 250 mm
- Capacity: 8 litres
- Power: 650 watts
- Voltage: 220 to 240 volts

The product is equipped with:

- a folding glass part, which is a door part that can be open to the front;
- two control buttons: the first is to select the location of the temperature source and stop control (upper; lower; upper and lower; stop); and the second to adjust the cooking time (15 minutes renewable) with an automatic and manual stop function;
- a chrome steel wire cooking grid;
- a plate with a dimension of 235mm x 14mm x 13mm; and
- a sliding crumb tray.

Subheadings under consideration:

“8516.60 - Other ovens; cookers, cooking plates, boiling rings, grillers and roasters”

“- Other electro-thermic appliances:

8516.72 - - Toasters”.

Explanatory Notes to heading 85.16, Paragraph (E), Items (2) and (4):

“(2) Other ovens and cookers, cooking plates, boiling rings, grillers and roasters (e.g., convection type, resistance type, infra-red, high frequency induction and combined gas electric appliances)”; and

“(4) Toasters, including toaster-ovens which are designed essentially for toasting bread but can also bake small items such as potatoes”.

Basis of ruling

The product would be classified in heading 85.16 which covers, among others, “other electro-thermic appliances of a kind used for domestic purposes”.

When it comes to the classification at the subheading level, attention is drawn to General Interpretative Rule (GIR) 6, which reads: “6. *For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.*”

It is important to note that according to GIR 6, subheading classification is done by comparing only the subheadings of the same level that fall under the heading or subheading previously determined.

Thus, in this case, within heading 85.16, the first step for subheading classification is to choose the most appropriate one-dash subheading on the basis of the texts of two competing one-dash subheadings, which are subheadings 8516.6 “Other ovens” (other than microwave oven of subheading 8516.50) and 8516.7 “Other electro-thermic appliances”.

The first question to be asked at this level is whether the appliance is properly described as:

- “Other ovens”; or
- “Other electro-thermic appliances”?

Ovens are designed to heat an internal cavity with a door and constructed so that food, which may be in a container, is placed on a shelf for cooking.

It is to be noted that the Nomenclature and the Explanatory Notes do not limit the size or capacity of ovens to be classified in subheading 8516.60, and do not exclude ovens with a toaster or grill function from this subheading.

The appliance at hand fits into the identity of a countertop oven and it is also recognised that it also has the aspects of a toaster. Toasters are designed for direct toasting of bread slices or similar foods via radiant heat.

The product is used for toasting bread, as well as for baking, grilling or heating a variety of foods (pizza, sandwiches, etc.).

However, to be classified as a toaster, it would need to be sufficiently different from an oven that it was not identifiable and classifiable as an oven of subheading 8516.6, only then would it be able to fall to the next "other electrothermic appliances" in subheading 8516.7.

While the product in question functions both as a toaster and an oven, it does not consider that the product is designed essentially or principally for toasting bread. It can also perform the functions of an oven independently by baking and broiling various foods and the comparative design features for baking and broiling go beyond it being a secondary or minor function. The overall box design, allowing cooking by pre-heating a cavity with a shelf and then placing the food on the shelf to be baked, is consistent with an oven.

Based on the above, when choosing one among the two one-dash subheadings under consideration, there is no good reason to rule out subheading 8516.6 which specifically mentions the term "ovens" and to choose the residual subheading 8516.7.

In light of the foregoing, it would be inclined to classify the product "Oven Toaster BT-108", in **heading 85.16, subheading 8516.60**, by application of GIRs 1 and 6.

(Source: WCO members' website - Doc Ref: L 10425)