

Issue: Classification of “bio-ethanol fuelled cooking stove”

Item at issue: “Bio-ethanol fuelled cooking stove”

Possible classification: Sub-Headings 7321.11 or 7321.12 or 7321.19

Description of goods:

The product is a two-burner stove with a reusable canister containing denatured liquid bio-ethanol. The fuel canister is “docked” onto a port located between the two burners of the stove, and it is not possible to light the stove unless the fuel canister is docked in place. The canister contains approximately two litres of fuel (one litre per burner). The liquid fuel is converted into ethanol vapour when it is released to the burners.

Headings/ Sub-Headings under consideration:

- Heading 73.21 - Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.
 - Cooking appliances and plate warmers:
 - ✓ Sub-Heading 7321.11 -- For gas fuel or for both gas and other fuels
 - ✓ Sub-Heading 7321.12 -- For liquid fuel
 - ✓ Sub-Heading 7321.19 -- Other, including appliances for solid fuel

Basis of ruling:

This burner can be classified in subheading 7321.12 as a cooking appliance for liquid fuel, based on General Interpretative Rules 1 and 6.

Classifying these bio-ethanol fuelled cooking stoves in subheading 7321.11 might also be a possibility, as they are similar to other types of gas stoves. Although the fuel is stored in liquid form, as is the case for liquefied petroleum gas (LPG), once lit the burners burn bio-ethanol vapour. The process is identical to that used in LPG stoves. The stoves to be classified use clean energy and deliver social and environmental benefits similar to those offered by LPG stoves.

The stove uses bio-ethanol. Ethanol is an ethyl alcohol of the same kind as the alcohol found in alcoholic beverages, and takes the form of a liquid at room temperature. Bio-ethanol is a type of

renewable energy which can be produced from agricultural raw materials, including some very common plants such as hemp, sugar cane, potatoes, manioc (cassava) and maize (corn).

Liquefied petroleum gas (LPG) which is used as a fuel for stoves, bearing in mind that LPG is stored in liquid form, but converted into gas when it reaches the burners.

There is a difference between LPG and bio-ethanol: LPG is normally a gas at room temperature and condenses only when being transported and stored, whereas bio-ethanol is naturally a liquid at room temperature. This is a significant difference.

Conclusion:

Bearing in mind the fact that bio-ethanol is liquid when at room temperature, the bio-ethanol fuelled cooking stove should be classified in **heading 73.21, subheading 7321.12**, by application of GIRs 1 and 6.

(Source: WCO members' website - Doc Ref: L 10449)