- 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 :
  - 7321.11 -- For gas fuel or for both gas and other fuels
  - 7321.12 -- For liquid fuel
  - 7321.19 -- Other, including appliances for solid fuel
    - Other appliances:
  - 7321.81 -- For gas fuel or for both gas and other fuels
  - 7321.82 -- For liquid fuel
  - 7321.89 -- Other, including appliances for solid fuel
  - 7321.90 Parts

This heading covers a group of appliances which meet all of the following requirements:

- be designed for the production and utilisation of heat for space heating, cooking or boiling purposes;
- (ii) use solid, liquid or gaseous fuel, or other source of energy (e.g., solar energy);
- (iii) be normally used in the household or for camping.

These appliances are identifiable, according to type, by one or more characteristic features such as overall dimensions, design, maximum heating capacity, furnace or grate capacity in the case of solid fuel, size of tank where liquid fuel is used. The yardstick for judging these characteristics is that the appliances in question must not operate at a level in excess of household requirements.

## This heading includes:

- (1) Stoves, heaters, grates and fires of the type used for space heating, braziers, etc.
- (2) Gas and oil radiators incorporating heating elements, for the same use.
- (3) Kitchen ranges, stoves and cookers.
- (4) Ovens incorporating heating elements (e.g., for roasting, pastry and bread-making).
- (5) Spirit or pressure stoves, camping stoves, travelling stoves, etc.; gas-rings; plate warmers incorporating provision for heating elements.
- (6) Wash boilers with grates or other heating elements.

The heading also covers stoves incorporating subsidiary boilers for central heating. On the other hand the heading excludes appliances also using electricity for heating purposes, as in the case of combined gas-electric cookers for example (heading 85.16).

All these articles may be enamelled, nickel-plated, copper-plated, etc., fitted with accessories of other base metals, or lined with heat-resisting materials.

The heading also covers clearly identifiable iron or steel parts of the above-mentioned appliances (e.g., internal oven shelves, cooking-plates and rings, ash-pans, removable fire-boxes and fire-baskets, gas burners, oil burners, doors, grills, feet, guard rails, towel rails and plate racks).

## The heading also excludes:

- (a) Central heating radiators, air heaters or hot air distributors, and parts thereof, of heading 73.22.
- (b) Ovens and boilers not adapted for fitting with heating elements (heading 73.23).
- (c) Blow lamps and portable forges (heading 82.05).
- (d) Furnace burners (heading 84.16).
- (e) Industrial or laboratory furnaces and ovens of heading 84.17.
- (f) Heating, cooking, roasting, distilling, etc., machinery or plant, and similar laboratory equipment of heading 84.19. That heading covers, inter alia:
  - Non-electrical instantaneous or storage water-heaters (whether for domestic or non-domestic use).
  - (ii) Certain specialised heating, cooking, etc., apparatus which are not normally used in the household (for example, counter-type coffee percolators; deep fat friers; sterilisers, warming cupboards, drying cabinets and other steam or indirectly heated apparatus, often incorporating heating coils, double walls, double bottoms, etc.).
- (g) Electro-thermic apparatus of heading 85.16.