



Canadian International
Trade Tribunal

Tribunal canadien du
commerce extérieur

CANADIAN
INTERNATIONAL
TRADE TRIBUNAL

Appeals

DECISION

Appeal AP-2024-019

Maroline Distributors Inc.

v.

President of the Canada Border
Services Agency

*Decision and reasons issued
Wednesday, March 25, 2026*

IN THE MATTER OF an appeal heard on November 25, 2025, pursuant to section 67 of the *Customs Act*;

AND IN THE MATTER OF a decision of the President of the Canada Border Services Agency pursuant to subsection 60(4) of the *Customs Act*, dated August 23, 2024, with respect to a request for re-determination.

BETWEEN

MAROLINE DISTRIBUTORS INC.

Appellant

AND

**THE PRESIDENT OF THE CANADA BORDER SERVICES
AGENCY**

Respondent

DECISION

The model of Wolf convection microwave oven and the six models of Wolf speed ovens (the goods in issue) are properly classified under tariff item 8516.50.00.

The goods in issue are not classified under tariff item 8516.60.20.

The evidence demonstrates that the goods in issue are composite machines consisting of two or more machines fitted together to form a whole. The principal function that characterizes the goods in issue as a whole is that of a microwave.

The appeal is allowed.

Susana May Yon Lee

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Presiding Member