

83.04

83.04 - Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.

The heading covers filing cabinets, card-index cabinets, sorting boxes and similar office equipment used for the storage, filing or sorting of correspondence, index cards or other papers, **provided** the equipment is not designed to stand on the floor or is not otherwise covered by Note 2 to Chapter 94 (**heading 94.03**) (see the General Explanatory Note to Chapter 94). The heading also includes paper trays for sorting documents, paper rests for typists, desk racks and shelving, and desk equipment (such as book-ends, paperweights, ink-stands and ink-pots, pen trays, office-stamp stands and blotters).

The heading **does not**, however, **cover** waste paper baskets which are classified according to the constituent metal (e.g., in **heading 73.26**).