84.72 - Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).

8472.10 - Duplicating machines

8472.30 - Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps

8472.90 - Other

This heading covers all office machines **not covered** by the preceding three headings or more specifically by any other heading of the Nomenclature.

The term "office machines" is to be taken in a wide general sense to include all machines used in offices, shops, factories, workshops, schools, railway stations, hotels, etc., for doing "office work" (i.e., work concerning the writing, recording, sorting, filing, etc., of correspondence, documents, forms, records, accounts, etc.).

Office machines are classified here **only** if they have a base for fixing or for placing on a table, desk, etc. The heading **does not cover** the hand tools, not having such a base, of **Chapter 82**.

The machines of this heading may be hand-operated, mechanically operated or electrically operated (including electro-magnetic relay or electronic operated machines).

The heading includes, inter alia:

(1) **Duplicating machines** of the hectograph type (e.g., gelatin or spirit duplicators), and **stencil duplicating machines** which operate with waxed paper stencils previously cut by a stylus or on a typewriter. The heading includes small presses designed for use with hectographic apparatus.

But it excludes small printing machines (e.g., letterpress, lithographic or offset printing machines) even if intended for office use, and duplicators using embossed plastic or metal sheets (including such machines which can also operate with stencils), and photocopying or thermocopying apparatus (heading 84.43), and microfilm apparatus (Chapter 90).

- (2) Addressing machines. These rapidly print addresses on invoices, letters, envelopes, etc.; they usually operate by means of a series of small card or metal stencils or embossed metal plates. The heading also covers special machines used for cutting the stencils or embossing the metal plates, and machines for selecting certain out of a number of address plates or stencils.
- (3) Ticket-issuing machines (other than those incorporating a calculating device (heading 84.70) and coin-operated machines (heading 84.76)). This heading includes small portable machines for punched tickets, or which issue and print the ticket from a roll of paper (e.g., as used by bus or tram conductors); it also covers machines for date stamping tickets.

(4) Coin-sorting or coin-counting machines (including banknote counting and paying-out machines). This heading covers such machines whether or not they are fitted with a device for wrapping the coins or banknotes, or in some cases for printing the amount on the wrapping.

Coin-counting machines operating by weighing fall in heading 84.23 or heading 90.16.

- (5) Automatic banknote dispensers, operating in conjunction with an automatic data processing machine, whether on-line or off-line.
- (6) Automatic teller machines, with which customers deposit, draw and transfer money and see the balances of their accounts without direct contact with bank personnel.
- (7) Pencil-sharpening machines including hand-operated machines.

The heading excludes non-mechanical pencil sharpeners; these fall in heading 82.14 or, if they have the character of toys, in Chapter 95.

(8) **Punching machines** used for punching holes in paper cards or documents (e.g., for loose leaf filing purposes or for simple indexing or sorting).

The heading excludes machines for perforating lines of small holes (as in sheets of postage stamps) (heading 84.41).

- (9) Machines for perforating paper bands so that they can be used in automatic typewriting machines.
- (10) Perforated band operated machines which do not themselves contain any typewriting mechanism, but constitute separate units used in conjunction with ordinary typewriters for automatic typing. Certain of these machines can select parts from the perforated band as required for a particular letter or document.
- (11) Stapling machines (used to fix documents together with a staple) and de-stapling machines.

But the heading excludes:

- (a) Stapling pistols (heading 82.05).
- (b) Stapling machines of a kind used in bookbinding (heading 84.40).
- (c) Stapling machines of a kind used in cardboard box manufacture (heading 84.41).
- (12) Letter folding machines, sometimes combined with a device for inserting the letter in an envelope or wrapping it with a paper band.
- (13) Letter opening machines and letter closing or sealing machines.
- (14) Stamp cancelling machines.
- (15) Letter sorting machines used in post offices, including those consisting essentially of groups of coding desks, pre-sorting channel systems, intermediate sorters and final sorters, the whole being controlled by an automatic data processing machine and constituting a functional unit within the meaning of Note 4 to Section XVI (see also the General Explanatory Note to Section XVI).

- (16) Machines for delivering wrapping paper or gummed paper.
- (17) Machines for moistening gummed paper or stamps (including the simple roller type).
- (18) Paper shredders of a kind used in offices for destroying confidential documents.
- (19) Cheque-writing machines; these are usually small machines specially designed for the purpose. In addition to typing letter by letter, they can often type a whole word or group of words simultaneously (e.g., when inserting, in words, a sum of money). They usually employ special indelible and penetrating inks, and sometimes also perforations or embossing.
- (20) **Cheque-signing machines**; these automatically write in the signature on cheques in an indelible fashion, and usually also reproduce an elaborate background difficult to copy.
- (21) Automatic change dispensers used in conjunction with cash registers for automatic dispensing of change to the customer.
- (22) Stand-alone machines of a kind used in offices for sorting and collating documents and printed matter.
- (23) Typewriters (other than printers of heading 84.43). They are, in general, characterised by a hand-operated keyboard, the keys of which when depressed cause the corresponding characters to be printed directly onto the paper. In some cases they operate by a series of levers and hammers, the character being engraved in relief on the faces of the hammers; in other cases the characters are carried on a ball, a cylinder, a daisy wheel or on cylindrical elements (shuttles) which present the required character to the paper on which it then prints. The text is produced letter by letter, though in exceptional cases combinations of letters (e.g., standards, words or abbreviations) may be used.

Typewriters are classified here whatever the characters used (e.g., normal letters and figures, stenotype symbols, music symbols or Braille characters). Machines for writing in code or for de-coding, operating in the same manner as normal typewriters, are also covered by the heading.

Electric typewriters, whether operated by electric motors, by electro-magnetic relays or, in the case of certain automatic typewriters, with electronic devices, are also classified in this heading.

The heading also covers:

- (i) Automatic typewriters. These include:
  - (a) Machines in which a previously perforated paper band is run through the machines, thus causing it to type a stock paragraph or a complete stock letter.
  - (b) Machines with a memory of limited capacity which are able, using additional functional keys, to memorise, correct and retype texts automatically.
  - (c) Keyboardless machines (printers) which print character by character using interchangeable typewheels. These machines are designed to be connected, by means of an appropriate interface, to other typewriters, word-processing machines, automatic data processing machines, etc. Subject to Note 5 (B) to this Chapter, the printers which satisfy the conditions of Note 5 (D) (i) to this Chapter are to be classified as printers of heading 84.43.

- (ii) Machines for typing identifying characters (and sometimes also branding with heated characters) on to insulated tubing for electrical wiring.
- (iii) Typewriters, **not incorporating any calculating device** but specially designed for accounting purposes (e.g., for typing on specially prepared forms such as invoices, loose leaf ledgers, day books or filing cards).
- (iv) Typewriters incorporating a device for transmitting the figures being typed to a separate calculating machine, or incorporating a counting device for use in speed tests.
- (24) Word-processing machines. These comprise, in addition to a keyboard, one or more large-capacity memories (e.g., disc, minidisc or cassette), a visual display unit and a printer. The various components may be housed in a single unit or be in separate units connected by cables. Word-processing machines may be fitted with interfaces permitting, for example, relay to other word-processing machines, to phototype-setting equipment, to automatic data processing machines, or to telecommunications systems. Their ability to correct or compose text is greater than that of automatic typewriters. Their ability to perform arithmetical operations does not compare with that of automatic data processing machines (as defined in Note 5 to this Chapter) and thus they do not lose the character of word-processing machines. They are different from automatic data processing machines of heading 84.71 in that, in particular, they cannot take a logical decision during processing to modify the execution of a program (see Note 5 to this Chapter).

The machines referred to in Items (19) and (20) above can be also used for filling in and signing other documents.

## PARTS AND ACCESSORIES

**Subject** to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), parts and accessories of the machines of this heading are classified in **heading 84.73**.

This heading also excludes:

- (a) Sorters which are parts or accessories of the machines of heading 84.43.
- (b) Accounting machines (heading 84.70).
- (c) Automatic data processing machines (heading 84.71).
- (d) Teleprinters (heading 85.17).
- (e) Dictating machines and other sound recording or sound reproducing apparatus (heading 85.19).
- (f) X-ray apparatus for the examination of banknotes or other documents (heading 90.22).
- (g) Time recorders (heading 91.06).
- (h) Toy typewriters (heading 95.03).
- (ij) Hand-operated date, sealing or similar stamps (heading 96.11).