

83.03 - Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.

This heading covers containers and strong-room doors designed for securing valuables, jewels, documents, etc., against theft and fire.

Safes and strong-boxes of this heading are steel containers of which the walls are **armoured** (i.e., made of high-strength alloy steel) or of sheet steel reinforced with, for example, reinforced concrete. They are used in banks, offices, hotels, etc. They are fitted with very secure locks and often with air-tight doors and double walls, the intervening space usually being filled with heat-resistant materials. The heading includes strong-room doors (whether or not with door frames) and safe deposit lockers for strong-rooms as used in banks, safe deposits, factories, etc., where larger storage space is required.

The heading also includes metal cash or deed boxes (with or without internal compartments). These are portable boxes (incorporating a key-operated or a combination lock), sometimes with double walls, which by virtue of their design, constituent material, etc., offer reasonable protection against theft and fire. Collecting-boxes, money-boxes, etc., also fall in the heading, **provided** they have similar provisions for security; otherwise they are classified according to the constituent metal or as toys.

The heading **does not cover** :

- (a) Security doors of steel, for all types of dwellings (**heading 73.08**).
- (b) Containers specially designed to resist fire, impact and crushing and whose walls in particular do not offer any serious resistance to attempts at breaking them open by drilling or cutting (**heading 94.03**).