

ACCESSORY DEFINED

Customs and Border Protection Headquarters Ruling Letter HRL 966441, 6/12/03:

The term 'accessory' is not defined in either the tariff schedule or the Explanatory Notes. An accessory is generally an article which is not necessary to enable the goods with which it is used to fulfill their intended function. An accessory must be identified as being intended solely or principally for use with a specific article. Accessories are of secondary or subordinate importance, not essential in and of themselves. They must, however, somehow contribute to the effectiveness of the principal article (e.g. facilitate the use or handling of the principal article, widen the range of its uses or improve its operation).

