

PART VS ACCESSORY

What criteria should be used to determine whether an item is a part or an accessory or is neither a part nor an accessory. Factors that have been considered in determining that an item is a part include:

- 1) Dedicated for use, even if optional, and the article will function without it;
- 2) If once installed, the article won't operate without it,
- 3) Essential to the machine's operation, necessary to the completion of the article without which the article could not function;
- 4) Essential for the safe operation;
- 5) Standard equipment, i.e., not essential but always sold with the machine.

Accessories are generally not essential and often described as options. They enhance the operation of the machine but play a subordinate role.

Accessory apparatus is discussed in the General Explanatory Note to Section XVI. Accessory instruments and apparatus presented with the machine or apparatus with which they normally belong are classified with that machine or apparatus, if they are designed to measure, check, control or regulate one specific machine or apparatus (which may be a combination of machines or a functional unit). However, accessory apparatus designed to measure, check, regulate several machines fall in their own appropriate headings. Customs Ruling HQ 966441 of June 12, 2003, dealt with the classification of sewing machine accessories which were claimed to be classified as parts. In the ruling it is stated that "[b]ecause certain headings include accessories and others do not within the same section or chapter, we conclude that the drafters of the HTS intended a distinction between parts and accessories." In applying this analysis, CBP generally will consider an article to be a part if:

- 1) it is combined with other articles to be used;
- 2) it is an integral, constituent or component part, without which the article to which it is joined could not function;
- 3) it aids in the safe and efficient operation of the main article;
- 4) it is identifiable by shape or other characteristics as an article solely or principally used as a part.

In contrast, CBP generally will consider an article to be an accessory if:

- 1) it facilitates use or handling;
- 2) it widens the range of uses of the main article;
- 3) it improves the operation of the main article;
- 4) it is not needed to enable the goods with which it is used to fulfill its intended function;
- 5) it is identifiable as being intended solely or principally for use with a specific article. See HQ 962634, dated October 25, 2001.

Generally speaking, accessories are articles that are not needed to enable the goods with which they are used to fulfill their intended function. However, they must somehow contribute to the effectiveness of the principal article (e.g., facilitate the use or handling of the principal article, widen the range of uses, or improve its operation). See HQ 082976 dated March 20, 1990.