



## **Treatment of Accessories, Spare Parts and Tools under an FTA**

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When accessories, spare parts, or tools that form part of the originating good's standard accessories, spare parts, or tools, are delivered with a good, they are also considered originating as long as they 1) are classified with and not invoiced separately from the good and 2) the quantities are not considered to be unusual.

However, when these ancillary items are sent separately from the original good, they become "the good" and must qualify on their own. If you have qualified the good using tariff shift, then accessories, spare parts, or tools are disregarded. If using RVC, however, you must factor in the accessories and/or spare parts in the calculation.