which the production is performed or otherwise accepted by that country.

(b) Duration of use. A person selecting an inventory management method under paragraph (a) of this section for a particular fungible good or material must continue to use that method for that fungible good or material throughout the fiscal year of that person.

§ 10.2020 Accessories, spare parts, or tools.

(a) General. Accessories, spare parts, or tools that are delivered with a good and that form part of the good's standard accessories, spare parts, or tools will be treated as originating goods if the good is an originating good, and will be disregarded in determining whether all the non-originating materials used in the production of the good undergo an applicable change in tariff classification specified in General Note 35, HTSUS, provided that:

(1) The accessories, spare parts, or tools are classified with, and not invoiced separately from, the good, regardless of whether they are specified or separately identified in the invoice for the good; and 

(2) The quantities and value of the accessories, spare parts, or tools are customary for the good.

(b) Regional value content. If the good is subject to a regional value content requirement, the value of the accessories, spare parts, or tools is taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

Example 1. Panamanian Producer A of good C imports 100 non-originating blister packages to be used as retail packaging for good C. As provided in §10.2016(a)(1), the value of the blister packages is their adjusted value, which in this case is $10. Good C has a regional value content requirement. The United States importer of good C decides to use the build-down method, \[ \text{RVC} = \left( \frac{\text{AV} - \text{VNM}}{\text{AV}} \right) \times 100 \] (see §10.2015(b)), in determining whether good C satisfies the regional value content requirement. In applying this method, the non-originating blister packages are taken into account as non-originating. As such, their $10 adjusted value is included in the VNM, value of non-originating materials, of good C.

Example 2. Same facts as in Example 1, except that the blister packages are originating. In this case, the adjusted value of the originating blister packages would not be included as part of the VNM of good C under the build-down method. However, if the U.S. importer had used the build-up method, \[ \text{RVC} = \left( \frac{\text{VOM}}{\text{AV}} \right) \times 100 \] (see §10.2015(c)), the adjusted value of the blister packaging would be included as part of the VOM, value of originating materials.