



美國CROSS網站案例介紹 (工具機、水五金、其他等)

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專題大綱



一、CBP案例介紹



二、CBP線上預審簡介



三、結語



一、CBP案例介紹



CBP案例特點

- 美國原產地認定由海關暨邊境保護局(CBP)負責，因我國與美國未簽有雙邊的自由貿易協定(FTA)，是**適用非優惠性原產地規則**。
- 非優惠性原產地規則主要有2個標準，一為完全取得或生產(wholly obtained or produced)，大部分為農、漁、礦等產品適用，二為無法適用前項標準者，**以是否達到「實質轉型」為認定標準**。
- 「實質轉型」係由CBP依職權，**綜合評估零組件在加工後是否改變其名稱、特性、用途而認定**，又因美國屬英美法系，判決先例所形成之認定基準相當重要，因此CBP常大量援引美國法院判例及其他CBP案例，此與我國出口貨物原產地認定是以「**原產地證明書及加工證明書管理辦法**」為標準不同，是閱讀上應特別留意的。



何謂實質轉型(Substantially Transformed)

U.S. v. Gibson-Thomsen Co., Inc.,
27 C.C.P.A. 267
(C.A.D. 98) (1940)

(吉普森案)

- 一個物品在經過製造加工後，使其產生相較原物品不同的**名稱、特性或用途**，才會被視為實質轉型。

Texas Instruments Inc. v. United States,
69 C.C.P.A. 151
(1982)

(德州儀器案)

- 判斷實質轉型是否發生是依據物品經過加工後是否相較加工前有新的**名稱、特性或用途**。

Uniroyal, Inc. v. United States, 3 C.I.T. 220, 542
F. Supp. 1026 (1982),
aff'd, 702 F.2d 1022
(Fed. Cir. 1983).

(優耐陸案)

- 如果只是**細微的製造或組裝流程**，讓進口物品特性保持不變，則沒有構成實質轉型。
- 檢視物品的**主要特性**，據以判斷**這個物品本身**在組裝或加工過程中是否被實質轉型。

基本款
類似武功入門



何謂實質轉型(Substantially Transformed)

Belcrest Linens v.
United States, 6 C.I.T.
204, 573 F. Supp. 1149
(1983), aff'd, 741 F.2d
1368 (Fed. Cir. 1984)

(貝爾克雷斯特案)

- 對於零組件的組裝作業是否構成實質轉型的決定點在於所進行的作業程度，以及這些零件是否失去獨立性，並成為新物品的組成部分。

National Hand Tool
Corp. v. United
States, 16 C.I.T. 308
(1992), aff'd, 989 F.2d
1201 (Fed. Cir. 1993)

(國家手工具案)

- 實質轉型的認定是基於所有的證據。
- 將「加工過程所增加的價值」排除為直接認定實質轉型的依據。

Energizer Battery, Inc. v.
United States, 190 F.
Supp. 3d 1308 (2016)

(勁量電池案)

- 當“進口後的加工僅限於組裝時，法院通常不會認定產品的特性會有所改變，尤其是當進口產品沒有歷經實體變化時”。Citing Uniroyal, 3 CIT at 226.
- 當產品的最終用途在進口時已經預先確定，法院通常不會認定用途會有所改變。Citing Nat'l Hand Tool Corp., 16 CIT at 311-12.



NY案例與HQ案例差異

發布機關層級

- **NY案例 (New York Rulings, NY Nxxxxxx)**由 **CBP** 的紐約辦公室(**National Commodity Specialist Division, NCS**D))所發布，屬於具有約束力的裁定 (**binding rulings**)，處理**一般性的稅則歸類、原產地、標記等較簡單問題**。
- **HQ案例 (Headquarters Rulings, HQ Hxxxxxx)**由 **CBP** 總部[**Office of Trade, Regulations and Rulings, Washington D.C. (R&R)**]發布，屬於最高層級的裁定，處理涉及**較複雜問題**或特定申請項目案件(如**Valuation**及**Carrier**)。

結構及適用效力

- **NY案例**結構簡潔，於產品說明及判例(案例)引用後即作出裁決，基本上於**全美海關皆具適用效力(約束力)**，但若有爭議或提出復審，可能被 **HQ** 修改或撤銷。
- **HQ案例**結構嚴謹，依照「**FACTS**」、「**ISSUE**」、「**LAW AND ANALYSIS**」及「**HOLDING**」分段論述，為最終且具指導性的裁定，具有更高的法律效力，不僅對個案有效，也常被作為先例引用，**NY案例**裁定時通常會依循 **HQ** 案例的邏輯。



Part 1、工具機及一般機具



CASE 1、NY N349481(2025/6/17)

背景說明

- 申請項目: Country of origin
- 貨名: Desktop Waterjet cutting machine(水刀切割機)
- 功能: **A machine that cuts a variety of materials into precise, user-determined shapes using a high-pressure stream of water and abrasive materials.**
The stream is delivered through a nozzle as directed by onboard software processing by a printed circuit board assembly (PCBA) based on schematic information uploaded by a user.
- 加工製造流程: **Manufactured in China using predominantly Chinese-origin components** (including, but not limited to the frame, gantry, nozzle assembly, pump, drivetrain, abrasive hopper, and tank) **and PCBAs(primary and UI controller) from Vietnam or Malaysia.**



CASE 1、NY N349481 (2025/6/17)

法院判例引用

- The test for determining whether a substantial transformation will occur is whether **an article emerges from a process with a new name, character, or use** different from that possessed by the article prior to processing. (德州儀器案).
- This determination is **based on the totality of the evidence**. (國家手工工具案).

NY案例
最常引用
(類似作文
名言佳句)

CBP決定

In this case, although the PCBAs from Vietnam or Malaysia are critical components which the rest of the waterjet cutting machine relies on for operation, **the totality of the Chinese components and manufacturing input in China results in a substantial transformation of the PCBAs from Vietnam or Malaysia.**



CASE 1、NY N349481(2025/6/17)

CBP決定(續)

In your letter..... **1** all of the essential physical and mechanical **components** of the machines are manufactured in China,.....This is in sharp contrast to Vietnam or Malaysia where only the PCBAs are manufactured....., **2** the **component costs** of the Chinese components significantly surpass the costs of the PCBAs..... **3** the total **assembly time** for each machine in China spans several hours..... profoundly greater than the PCBA manufacturing process in Vietnam or Malaysia which you describe as largely automated. Finally, **4** from a **functional standpoint**, although the PCBAs are necessary for the waterjet cutting machine to operate....., they are only components of the completed machine and are totally incapable of waterjet cutting of material on their own. However, **when the PCBAs are assembled with the comparatively large quantity of Chinese-components in China, the PCBAs are transformed into a product with a new name, character, and use, i.e., a desktop waterjet cutting machine. Accordingly**, since the PCBAs from Vietnam or Malaysia are substantially transformed in China, the country of origin of the desktop waterjet cutting machine is China.



CASE 2、NY N309850(2020/3/13)

背景說明

- 申請項目: Country of origin
- 貨名: Components(B-Axis Base, Column, Saddle) for a CNC Machining Center used in the production of automotive engine blocks and heads.
- 加工製造流程: All three components are **manufactured in China to form castings with no machining done other than deburring and removing of the fins** and then are exported to Hungary for further processing.



CASE 2、NY N309850(2020/3/13)

背景說明:加工製造流程(續)

In Hungary, the B-Axis Base is machined with a milling process; all mounting holes are drilled and tapped; and the top of the base is then finished milled. Next, the Column is **rough milled on the top and bottom; all mounting holes are drilled and tapped and large holes are bored with a boring tool; and the top and bottom of the column is then finished milled.** Finally, the Saddle

法院判例引用

- An article used in manufacture which results in an article having a **name, character, or use** differing from that of the constituent article will be considered substantially transformed. (吉普森案).
- The court in *National Hand Tool Corp. v. United States*, 16 CIT 308 (1992), *aff'd*, 989 F.2d 1201 (Fed. Cir. 1993), determined that **imported forgings, in that case, were not substantially transformed as (1) the articles had been forged “into their final shape before importation” into the United States and (2) “the form of the components remained the same” after the processes performed in the United States.**



CASE 2、NY N309850(2020/3/13)

CBP決定

The B-Axis Base, Column, and Saddle are all manufactured to their final specifications in China prior to their exportation to Hungary. Their use is predetermined prior to processing in Hungary. The components have the same name both before and after processing in Hungary. In addition, the machining operations performed in Hungarydo not result in a substantial transformation. Thus, the country of origin for the components, as described above, is China.



CASE 3、NY N344081(2024/12/13)

背景說明

- 申請項目: Country of origin
- 貨名: Vacuum pump(真空泵浦)
- 產品說明: Nine functional component groups.
Motor(stator and rotor) is from Thailand. Printed circuit board assembly (PCBA), housing, bottom plate, bottle oil, oil tank, pump body, air intake module are from China. The integrated motor powers the pump by converting electrical energy into mechanical rotation to create a vacuum.
- 加工製造流程: **1.The manufacture of the Chinese components** accounts for 18 steps: ultrasonic cleaning, milling, polishing, crimping, engraving, sealing with glue, coating, etc. **2.The manufacture of the stator and rotor, combined with the final assembly of all components in Thailand**, consists of 27 steps: press-fit, soldering, crimping, heat-seal, fastening, laser making, cleaning, testing, packaging, etc.



CASE 3、NY N344081 (2024/12/13)

法院判例引用及認定依據

- The test for determining whether a substantial transformation will occur is whether an article emerges from a process with a **new name, character, or use** different from that possessed by the article prior to processing. (德州儀器案) ; This determination is **based on the totality of the evidence.** (國家手工具案). ← **同Case 1**
- **CBP has historically held that the electric motor, which is principally comprised of a stator and rotor, imparts the essence of a pump because it turns the impeller and moves the fluid through the pump (see H303864; N316014; N323054; N324601).**
- Additionally, courts have considered **the nature of the assembly, i.e., whether it is a simple assembly or more complex**, such that individual parts lose their separate identities and become integral parts of a new article.



CASE 3、NY N344081(2024/12/13)

CBP決定

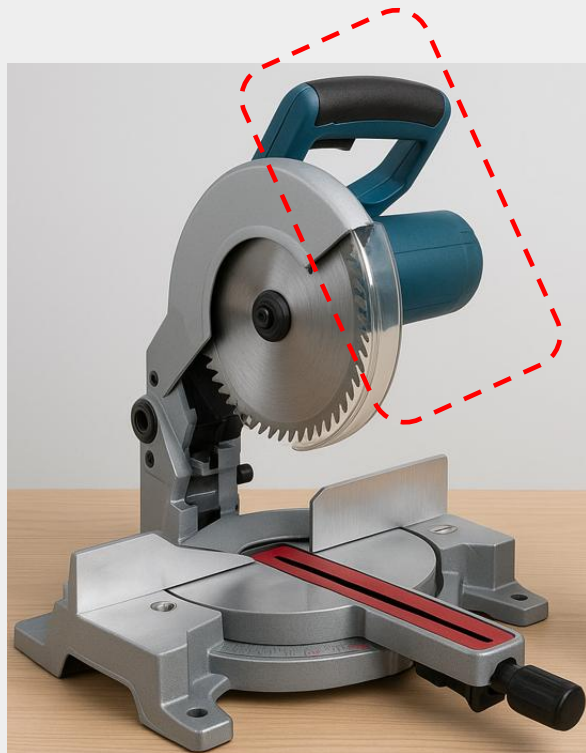
In the instant scenario, the stator and rotor are manufactured in Thailand and assembled with other Thai and Chinese components to complete a finished vacuum pump. **Although the articles imported from China do not undergo a physical change, the assembly operations in Thailand are more complex than simple assembly.** In total, there are various distinct assembly steps that **require a level of precision that goes beyond simple assembly..... the sum of ① the manufacturing of the stator and rotor and ② the final assembly operations that produce a motorized pump in Thailand constitutes a substantial transformation.** The individual components lose their separate identities and become a new article, i.e., vacuum pump. As such, we find that the country of origin is Thailand.



CASE 4、NY N321711(2021/10/18)

背景說明

- 申請項目: Country of origin
- 貨名: Miter Saw(斜切鋸)
- 加工製造流程: : In China, the following subassemblies are produced and shipped to Taiwan: **the saw blade and saw wrench; a switch; a dust bag, a clamp; the left base, and right fences....., and the support housing.** Components such as bearings, a belt, a gasket,... are sourced from the United States and shipped to Taiwan. **The motor and arm subassemblies are made in Taiwan.** Accordingly, **the aforementioned subassemblies and components are assembled in Taiwan** and then the miter saw is packaged for export to the United States.



CASE 4、NY N321711(2021/10/18)

法院判例引用及認定依據

- When “the post-importation processing consists of assembly, courts have been reluctant to find a change in **character**, particularly when the **imported articles do not undergo a physical change.**” (勁量電池案).
- “When **the end-use was pre-determined at the time of importation**, courts have generally not found a change in **use.**”(勁量電池案).
- Furthermore, courts have considered **the nature of the assembly**, i.e., **whether it is a simple assembly or more complex**, such that individual parts lose their separate identities and become integral parts of a new article. ← **同Case 3**



CASE 4、NY N321711(2021/10/18)

- 申請人論點: The miter saw is **substantially transformed in Taiwan by the addition of the motor and arm subassemblies** and maintain that the assembly process performed in Taiwan is complex as well.

CBP決定

The manufacturing process in China **1** renders the end-use of the subassemblies predetermined as they could not be used for any other purpose. Further, **the addition of the motor and arm subassemblies** (as well as the components from the United States) **performed in Taiwan would not substantially transform the miter saw into a new and different article of commerce with a name, character, and use distinct from that of the exported good**; **2** nor are the assembly operations complex enough to transform the miter saw into a new article. Therefore, the country of origin will be China.



Part 2、手工工具



CASE 5、HQ H305966(2020/4/16)

背景說明

- 申請項目: Country of origin
- 貨名: 6-in-1 Screwdriver(6合1螺絲起子)
- 產品說明: A multifunctional hand tool used for tightening and loosening screws and nuts.....**includes a plastic handle, a tubular steel shaft, and two double-ended bits each including a slotted head and a Phillips head.** The shaft has openings at each end into which the interchangeable screwdriver bits may be inserted. Additionally, each end of the shaft can be used as a nut driver without a bit.
- 加工製造流程: **The shaft and collar are manufactured from raw steel in China and then shipped in bulk to Taiwan. In Taiwan, the bits are manufactured and the handle is produced**..... The Chinese-origin collar is pressed into the handle. A bit is inserted into the shaft, which is then inserted into the handle. The finished product is labeled, packaged, and shipped to the United States from Taiwan.



備註:此為類似產品圖片，正確圖片請另以本案貨名於網路搜尋查閱



CASE 5、HQ H305966(2020/4/16)

法院判例引用及認定依據

- A substantial transformation is said to have occurred when an article emerges from a manufacturing process with a **name, character, and use** which differs from the original material subjected to the process. (吉普森案)
- In determining whether the combining of parts or materials constitutes a substantial transformation, the determinative issue is **the extent of the operations performed and whether the parts lose their identity** and become an integral part of the new article. (貝爾克雷斯特案)
- If the **manufacturing or combining process is a minor one that leaves the identity of the imported article intact**, a substantial transformation has not occurred. (優耐陸案)
- In order to determine whether a substantial transformation occurs when components of various origins are assembled into completed products, **CBP considers the totality of the circumstances and makes such determinations on a case-by-case basis**. The country of origin of the item's components, extent of the processing that occurs within a country, and whether such processing renders a product with a new name, character, or use are primary considerations in such cases. **No one factor is determinative**.



CASE 5、HQ H305966(2020/4/16)

法院判例引用及認定依據(續)

- The Court of International Trade (“CIT”) has **also looked at the essential character of an article to determine whether its identity has been substantially transformed through assembly or processing**. For example, in *Uniroyal, Inc. v. United States*, 3 C.I.T. at 225, the court held that imported shoe uppers added to an outer sole in the United States were the “very essence of the finished shoe” and thus the character of the product remained unchanged and did not undergo substantial transformation in the United States. Similarly, in *National Juice Products Association v. United States*, 10 C.I.T. 48, 61, 628 F. Supp. 978, 991 (1986), the court held that imported orange juice concentrate “imparts the essential character” to completed orange juice and thus was not substantially transformed into a product of the United States when blended with water, oils, and essences.
- Dismissed as a basis for a substantial transformation the value of the processing.
(國家手工具案)



CASE 5、HQ H305966(2020/4/16)

- 申請人論點: Country of origin is Taiwan. **The essential character of the screwdriver is imparted by the bits** because the finished good is not considered a screwdriver without the bits, and the bits can be used by hand without the handle and shaft.

CBP決定

The shaft and collar from China and the handle and bits from Taiwan are **simply assembled and packaged together in Taiwan.....** **1** **the processes in Taiwan are not sufficiently complex and meaningful as to result in a substantial transformation,** such that the components lose their individual identities..... Unlike the bits, the shaft is intended to be used for both functions. The consumer does not purchase the 6-in-1 Screwdriver solely for the bits, but for the multifunctional ability of the hand tool, which is provided by the shaft. **Accordingly, we find that** **2** **the shaft is the most significant component of the completed hand tool because it constitutes the final shape and core of the finished good and enables the tool to fully function.....** Therefore, **since we find that the shaft is not substantially transformed** into an article with a distinct name, character, or use by virtue of the operations **in Taiwan,** the country of origin of the 6-in-1 Screwdriver is China.



CASE 6、NY N349606(2025/6/5)

背景說明

- 申請項目: Classification; Country of origin
- 貨名: Tool set (109 PCS)
- 產品說明: Imported together inside of a plastic molded case, ready for retail sale : 10 Sockets, 22 Hex keys, 1 Hammer, 1 Ratchet Handle, 1 Magnetic bit driver, 48 Screwdriver bits, etc. All component items are Chinese origin **except the ratchet handle and magnetic bit driver which are from Vietnam.**



CBP決定(Classification)

The **ratchet handle and magnetic bit driver, functioning as tool holders, impart the essential character of the tool set** because they are used with a large quantity of sockets(10) and screwdriver bits(48)..... The applicable subheading for the 109-piece tool set will be **8466.10.0175,HTSUS.**



CASE 6、NY N349606(2025/6/5)

法院判例引用及認定依據

- The test for determining whether a substantial transformation will occur is whether an article emerges from a process with a **new name, character, or use** different from that possessed by the article prior to processing. (德州儀器案). This determination **is based on the totality of the evidence.** (國家手工工具案). ← **同Case 1**
- According to the CBP website under Section 301 Trade Remedies Frequently Asked Questions, “when importing goods put up in sets for retail sale (in accordance with General Rule of Interpretation 3), if the product that imparts the essential character to the set is covered by the Section 301 remedy, then the entire set will be subject to the additional 25 percent duties. If the HTSUS provision under which the entire set is classified is not covered by the Section 301 remedies, but the set contains components that are classified in a subheading covered by the 301 list, the 301 duties will not be assessed on the individual components”.

CBP決定(Country of origin)

In this case, the ratchet handle and magnetic bit driver of Vietnamese origin impart the essential character of the 109-piece tool set and thus control the classification and country of origin of the entire set. Accordingly, the country of origin is Vietnam.

Part 3、水五金



CASE 7、NY N352837(2025/9/9)

背景說明

- 申請項目: Country of origin
- 貨名: Two-handle faucet (雙把手水龍頭)
- 產品說明: The faucet, which can be installed in a lavatory, is comprised of **two handles, a body, an aerator, cover plates and cartridge valves(閥芯)**.
- 組裝製造流程: **The final assembly of the faucet occurs in China and begins with cartridge valves from Taiwan** undergoing various tests and inspections. Afterwards, **two cartridge valves are inserted into the valve chambers of a faucet body and secured in place using a retaining nut. In the next step, the two handles are attached to a valve stem and fastened in place with set screws. Subsequently, the cover plates and an aerator are installed onto the spout section of the faucet body.** Once complete, the faucet undergoes final testing.



CASE 7、NY N352837(2025/9/9)

Cartridge valve



CASE 7、NY N352837(2025/9/9)

法院判例引用

The test for determining whether a substantial transformation will occur is whether an article emerges from a process with a **new name, character, or use** different from that possessed by the article prior to processing. (德州儀器案). This determination is **based on the totality of the evidence**. (國家手工工具案). ← **同Case 1**

CBP決定

The final assembly processes described above are rather simple and do not constitute a substantial transformation. The processes performed in China do not change the shape, character, or predetermined use of the **cartridge valves, which are recognized in Headquarters Ruling Letter H321630, dated June 27, 2022, as the essential component of faucets**. Therefore, as the country of origin of the cartridge valves is Taiwan, the country of origin of the faucet is Taiwan.



CASE 7、NY N352837(2025/9/9)

➤ HQ H321630(2022/6/27)案例產地認定(摘錄重點):

我們注意到，從越南出口到中國的閥門組件(cartridge valves)，其用途已經預先確定用來製造成品水龍頭，並且這些閥門確實執行控制水流開啟與停止的主要功能。然而，手柄與出水口也扮演著功能性角色，讓使用者能夠更輕鬆地開關閥門，從而讓水以可控的方式流入水槽。此外，手柄與出水口也是消費者購買水龍頭時的重要考量因素，因為這些組件的設計（顏色、款式、尺寸）通常會影響消費者最終是否購買，以及水龍頭能否在尺寸及造型上與特定空間搭配。另外，在中國生產手柄與出水口的製造流程對於判定最後實質轉型的發生地點也不可忽視。……儘管如此，權衡之下，由於手柄與出水口更多是起到裝飾性的作用，而閥門(cartridge valves)則較能構成(賦予)成品水龍頭的本質，我們認定此案中水龍頭的原產地應為越南。



CASE 7、NY N352837(2025/9/9)

➤ 近期引用**HQ H321630**案之其他水龍頭案例(皆認定為簡單組裝，未構成實質轉型):

案號	N353576(2025/9/30)	N352495(2025/9/2)	N350185(2025/7/9)	N347840(2025/5/7)
貨名	Single-handed faucet	Single-handed faucet	Dual Sensor Touchless Pull-Down Kitchen Faucet	Washbasin mx tp faucet
(imported) essential component /產地	cartridge valve /越南	cartridge valve /越南	cartridge and solenoid valves /中國	cartridge valve /越南
Faucet 產地	越南	越南	中國	越南



CASE 8、NY N338713(2024/4/3)

背景說明

- 申請項目: Country of origin
- 貨名: Angle valve (角閥)
- 產品說明: The angle valve is described as a 1/4 turn valve with compression. **The valve body is threaded to be used as a connection between household water devices, plumbing equipment, and plumbing supplies.**
- 加工製造流程: **The valve body of the angle valve is forged, cut, and machined in Thailand from a brass rod.** Afterwards, the valve body is subject to a chrome plating process in China and then returned to Thailand for final assembly. The final assembly of the valve occurs in Thailand **using a Thai valve body, a Thai bonnet, and components that are manufactured in China: a brass stem, two brass rings, a brass ball, two sealing washers, a plastic handle, and a stainless steel screw.**



CASE 8、NY N338713(2024/4/3)

背景說明:製造流程(續)

The Thai bonnet, and Chinese ring, ball, and sealing washers **are inserted into the valve body using a machine**. Afterwards, the handle **is manually situated on top of the valve body** and a brass ring and Thai brass nut are screwed onto the bonnet. The second brass ring and Thai brass nut are screwed onto the valve body. The finished valve is then packaged.....

法院判例引用

The test for determining whether a substantial transformation will occur is whether an article emerges from a process with a **new name, character, or use** different from that possessed by the article prior to processing. (德州儀器案). This determination is **based on the totality of the evidence**. (國家手工具案). ← **同Case 1**



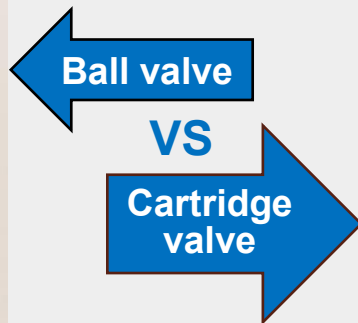
CASE 8 、 NY N338713(2024/4/3)

CBP決定

When determining the country of origin of valves, **CBP has historically relied on the origin of the valve body, the essence of a valve, as the process of assembling a valve is rather simple.** Components are typically assembled into the valve body using processes such as inserting, press-fitting, screwing components to each other, etc. See New York ruling N325765, dated May 26, 2022. **The same origin rationale is applicable here, as the assembly processes of the subject valve primarily consist of inserting and screwing components to each other, the processes do not constitute a substantial transformation.** **Therefore, we rely on the origin of the valve body to determine the origin of the valve, as the valve body provides the essence of the valve and is dedicated for use with a valve.** As the origin of the valve body is Thailand, the country of origin of the angle valve is Thailand.



CASE 8 、 NY N338713(2024/4/3)



CASE 9、NY N344930 ; N355143(2025/1/22 ; 11/19)

背景說明

- 申請項目: Country of origin
- 貨名: Stainless steel corrugated connector (不鏽鋼波紋管連接器)
- 產品說明: The subject product is used for the water supply of the water heater connector. One end will connect the water supply, and the other end will connect the water heater. Normally the length is 12" to 36". **The tube is made of stainless steel strip and the two ends are various kinds of connections.** (This case: 3/4" female nut x 3/4" push-to-connect).



CASE 9、NY N344930 ; N355143(2025/1/22 ; 11/19)

背景說明:製造流程(N344930)

The production process begins in Thailand where the raw material is made into stainless steel strip that is welded to tube. The tube will go through a corrugating process, is then cut to the needed length, and flattened on both ends. The finished tubes are shipped to the factory in China for assembly. **The factory will assemble the nut and sleeve on one end of the tube, then flange. The push fitting will be assembled at the other end of the tube.** Next, the finished stainless steel corrugated connector will be packed in cartons and shipped to the United States.

法院判例引用(N344930 ; N355143)

The test for determining whether a substantial transformation will occur is whether an article emerges from a process with a **new name, character, or use** different from that possessed by the article prior to processing. (德州儀器案). This determination is **based on the totality of the evidence.** (國家手工具案). ← **同Case 1**



CASE 9 、 NY N344930 ; N355143(2025/1/22 ; 11/19)

CBP決定(N344930)

Regarding the country of origin for the stainless steel corrugated connector under consideration, it is the opinion of this office that **the stainless steel tube has undergone sufficient change in China to afterwards emerge with a new name, character, and use that is different from what the tube possessed prior to the assembly process in China.** **The assembly operation performed in China which includes attaching the connectors to the tube substantially transforms the tube into corrugated connector that is used to connect the water supply and the water heater.** As a result, a substantial transformation occurs in China and the country of origin of the stainless steel corrugated connector is China.



CASE 9、NY N344930；N355143(2025/1/22；11/19)

➤ 類似產品常以中間之線材(或管材)部分作為主要特性來認定產地，與本案認定方式有別。

案號	N355742(2025/11/14)	N355843(2025/11/20)	N355059(2025/11/9)	N351393(2025/7/24)
貨名	Ratchet tie downs	Fiber optic patch cord assembly	IV Administration Set	USB cable
Essential character ；成品產地	Webbing straps (紐西蘭製) ；紐西蘭	Fiber cores(美國製) ；美國	PVC tubing(韓國製) ；韓國	Cable(台灣製) ；台灣



CASE 9、NY N344930 ; N355143(2025/1/22 ; 11/19)

背景說明:製造流程(N355143)

The production process begins in Thailand where the raw material is made into stainless steel strip that is welded to the tube. Then, the tube undergoes a corrugating process, is cut to the specified length, and flattened on both ends.(以上同 N344930) **Also, end fitting blanks and corresponding nuts are forged in Thailand to the approximate shape and size of finished end fittings.** In China, the forged end fitting blanks and nuts from Thailand undergo machining processes which result in finished end fittings. After that, the end fittings will be combined with several components of Chinese origin, such as washers, sleeves, and O-rings, and assembled onto the ends of the tube. Finally, the finished stainless steel corrugated connector will be packed in cartons and shipped to the United States.



CASE 9、NY N344930 ; N355143(2025/1/22 ; 11/19)

CBP決定(N355143)

In this scenario, cut-to-length and fully formed stainless steel corrugated tube from Thailand is shipped to China with a **predetermined function as a flexible yet robust connection for water to travel from a water supply to a water heater.**

1

Additionally, the end fittings and corresponding nut blanks are forged in Thailand. Though they are not fully functional, **they are formed to the approximate shape and size of the finished end fittings.....the machining of**

the end fitting components in China does not constitute a substantial transformation because they retain the name, character, and use acquired from forging in Thailand. In addition, **the simple assembly by combining the primary connector components from Thailand with less-significant Chinese**

2

components in China does not substantially transform them. In totality, no

3

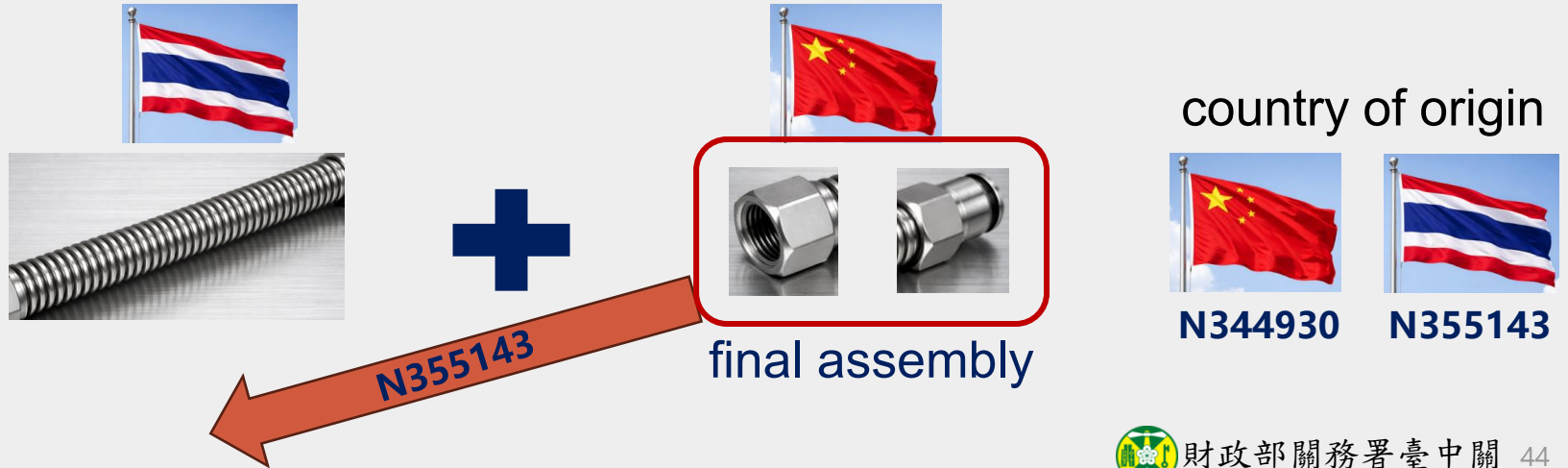
new article emerges from processing in China with a new name, character, or use different from that possessed prior. Accordingly, the country of origin of the stainless steel corrugated connector is Thailand.



CASE 9、NY N344930 ; N355143(2025/1/22 ; 11/19)

CBP決定(N355143)

This determination is distinguished from the scenario at issue in New York Ruling Letter N344930, dated January 22, 2025. **Although that ruling pertained to identical merchandise, the facts underlying the origin determination were materially different. Specifically, the end fitting components were manufactured in China, not Thailand.**



Part 4、車輛類及其他



CASE 10、HQ H302358(2020/1/23)

背景說明

- 申請項目: Country of origin
- 貨名: Bicycles(腳踏車)
- 產品說明: **The frame accounts for approximately 30-40 percent of the cost of the finished bicycle and up to 70 percent of the value of the bicycle is added from predominantly Taiwanese-origin components attached to the frame.**
- 加工製造流程: **The bicycles' carbon frames are manufactured in China. The remaining bicycle components, i.e., the wheels, drive train components, and control components such as handlebars and stems, are mainly sourced from Taiwan.....The final manufacturing and assembly occurs in Taiwan prior to exportation to the United States.**



CASE 10、HQ H302358(2020/1/23)

法院判例引用及認定依據

- A substantial transformation occurs when an article emerges from a manufacturing process with a **name, character, or use** which differs from the original material subjected to the process. (吉普森案). ← **同Case 5**
- In order to determine whether a substantial transformation occurs when components of various origins are assembled into completed products, **CBP considers the totality of the circumstances and makes such determinations on a case-by-case basis**. The country of origin of the item's components, extent of the processing that occurs within a country, and whether such processing renders a product with a new name, character, or use are primary considerations in such cases. ← **同Case 5**
- Additionally, **factors such as the resources expended on product design and development, the extent and nature of post-assembly inspection and testing procedures, and worker skill required during the actual manufacturing process** may be considered when determining whether a substantial transformation has occurred. **No one factor is determinative.**



CASE 10、HQ H302358(2020/1/23)

法院判例引用及認定依據(續)

- The CIT has also looked at the essential character of an article to determine whether its identity has been substantially transformed through assembly or processing. For example, in Uniroyal, 3 CIT at 225, the court held that imported shoe uppers added to an outer sole in the United States were the “very essence of the finished shoe” and thus the character of the product remained unchanged and did not undergo substantial transformation in the United States. Similarly, in Nat’l Juice Prod. Assoc. v. United States, 10 CIT 48, 61, 628 F. Supp. 978, 991 (1986), the court held that imported orange juice concentrate “imparts the essential character” to the completed orange juice and was not substantially transformed into a product of the United States. ← 同Case 5
- CBP has consistently found that a bicycle frame is an essential component of a finished bicycle imparting its overall shape, size, and character. When assembled together, the other components lost their separate identity and became an integral part of the finished bicycle.



CASE 10、HQ H302358(2020/1/23)

- 申請人論點: The manufacturing operations and the value added by the additional components in Taiwan resulted in a **substantial transformation of the frame** **The frame, while essential, must be combined with the other components in a complex assembly process that creates a new and different article of commerce, a complete bicycle**, and that the value added beyond the frame significantly outweighs the value of the frame alone.

CBP決定

As in HQ 735368, HQ H253522, and NY N302992, the bicycle frame here is the most essential component and imparts the bicycle its overall shape, size, and character. The other individual components, such as the suspension forks,..... **lost their separate identity when they were attached to the frame and became part of the new article of commerce, the finished bicycle, possessing a new name, character, and use.** The assembly operations of the various parts in Taiwan did not result in a substantial transformation of the bicycle frames. As a result, **the completed bicycles will be considered a product of China, the country of origin of the bicycle frames.**



CASE 11、NY N344694(2025/1/14)

背景說明

- 申請項目: Country of origin
- 貨名: A solar and regenerative braking-powered seated e-scooter.
- 產品說明: **Inner frame**, stem, suspension, brakes, seating, and lights are all **sourced from vendors within Taiwan**. Wheel hub motors, tires, tubes, throttles, grips, end caps, display, wiring harness, horn, on-board charger, **solar panel(120-watt)**, and Maximum Power Point Tracking system are **manufactured in China**. The battery is sourced from Germany. **E-scooter will ship fully assembled from a factory located in Taiwan.**



CASE 11、NY N344694(2025/1/14)

- 申請人論點: Question whether the frame would be considered the “essence” of the vehicle and thus impart the country of origin of the entire vehicle.

法院判例引用

The test for determining whether a substantial transformation will occur is whether an article emerges from a process with a **new name, character, or use** different from that possessed by the article prior to processing.(德州儀器案); This determination is **based on the totality of the evidence**. (國家手工具案). ← **同Case 1**

CBP決定(Country of origin)

It has been CBP’s position that the frame imparts the character of the scooter, which in this case is a product of both China (Solar Panels) and Taiwan (Inner Frame). It is the opinion of this office that **the solar panels, which provide not only power, but are integral parts of the frame body of the e-scooter, imparting the character of the product.** Based on the information provided, **the culmination of production processes performed in Taiwan** to the Chinese solar panel and inner Taiwanese frame **does not substantially transform the solar panels**. Accordingly, the merchandise will be a product of China.



CASE 12、NY N320280(2021/7/22)

背景說明

- 申請項目: Country of origin
- 貨名: All-Terrain Vehicle (ATV全地形車)
- 組裝製造流程: ATV is comprised of 1,375 component parts, and will go through 22 “main”, 14 “sub”, and 3 “inspection” stations during the assembly processes. **The entire process takes 94 workers an average of four(4) hours and seventeen(17) minutes per vehicle. All parts will be manufactured in China and then shipped, in bulk containers, to Thailand for assembly. Per your request, we will not go into the details of this processing,** but some of these assembly processes include: Engine and Front and Rear Axle Assembly. Rear Suspension Assembly, which includes installation of left and right rocker arm subassemblies, the rear sway bar, and mounting brackets for shock absorbers and brake calipers.



CASE 12、NY N320280(2021/7/22)

背景說明

- **組裝製造流程: Assembly of Main Cable and Middle functional parts of vehicle body, which includes the radiator and cooling system, fuel tank, voltage regulator, steering wheel and system related components, Continuous Variable Transmission (CVT), and air filters. Installation of Dashboard, Upper Panel, and Headlight Sub-Assembly. The fabrication of the vehicle frame, which includes welding and electrophoretic painting, and is considered is its own subassembly, will be performed in China and shipped in bulk to Thailand.**

法院判例引用及認定依據

- **A substantial transformation occurs when an article emerges from a process with a name, character, or use different from that possessed by the article prior to processing. (吉普森案).** ← **同Case 5**
- **if the manufacturing or combining process is merely a minor one that leaves the identity of the article intact, a substantial transformation has not occurred. (優耐陸案).** ← **同Case 5**



CASE 12、NY N320280(2021/7/22)

法院判例引用及認定依據(續)

- In determining whether the combining of parts or materials constitutes a substantial transformation, the determinative issue is **the extent of operations performed and whether the parts lose their identity** and become an integral part of the new article.(貝爾克雷斯特新案). ← **同Case 5**
- **Whether an operation is complex and meaningful depends on the nature of the operation, including the number of components assembled, number of different operations, time, skill level required....., and the overall employment generated by the manufacturing process.**

CBP決定

As stated in HRL H022169, CBP considered the manufacture of an automobile more than a mere simple assembly operation. The assembly process here is **complex and time-consuming..... the assembly is sufficiently complex to constitute a substantial transformation and results in an article with a new name, character, and use**, such that the country of origin is Thailand.



CASE 13、NY N351276(2025/7/22)

背景說明

- 申請項目: Country of origin
- 貨名: Nonalloy prestressed concrete (PC) Strand(預應力混凝土鋼絞線)
- 產品說明: The PC Strand consists of 7-wire construction and is made to standards. This product will be imported in coils.
- 加工製造流程: **The wire rod with a diameter of 11 and 13 mm is manufactured in the United Kingdom (U.K.)** from steel that is melted and poured. Next, the wire rod is shipped in coils to Sweden and first undergoes pickling to remove away the scale. **Then the wire is continuously cold-drawn where the wire is reduced in 8 to 9 steps to 4.1 to 5.3 mm in diameter. Afterwards, seven wire spools are placed in a stranding machine where the wires are stranded into PC Strand. Lastly, the PC Strand is coiled and wrapped in paper for transport to the United States.**



CASE 13、NY N351276(2025/7/22)

法院判例引用

- The test for determining whether a substantial transformation will occur is whether an article emerges from a process with a **new name, character, or use** different from that possessed by the article prior to processing. (德州儀器案) ; This determination is **based on the totality of the evidence.** (國家手工具案). ← **同Case 1**
- The court in Superior Wire v. United States, 669 F. Supp. 472 (CIT 1987), aff'd, 867 F.2d 1409 (Fed. Cir. 1989), held that the drawing of wire rod into wire did not constitute a substantial transformation, **as there was no significant change in the use or character of the wire, and only a relatively insignificant change in name.**



CASE 13、NY N351276(2025/7/22)

CBP決定

Based on the facts presented, drawing of wire from wire rod does not substantially transform the wire rod that originated in the U.K. **Further, we find that the additional twisting of the wire into PC Strand is not complex enough to constitute a substantial transformation.** Therefore, the country of origin of the PC Strand is the United Kingdom.



7213.91



7217.10



7312.10



案例綜合比較

產品	N344081 真空泵浦	H305966 6合1螺絲起子	N349606 109件工具組	N352837 雙把手水龍頭
組裝加工	PCBA及 主要機械組件 (中國) + 馬達 (泰國)	軸 、套環(中國) + 起子頭、手柄(台灣)	大量手工具(中國) + 棘輪手柄及磁性起子接桿 (越南)	閥芯 (台灣) + 把手、水龍頭體、起泡器、蓋板(中國)
構成產品本質或特性之零組件；成品產地	馬達；泰國	軸；中國	棘輪手柄及磁性起子接桿；越南	閥芯；台灣
產品	N338713 角閥	H302358 腳踏車	N344694 電動機車	N320280 全地形車
組裝加工	閥體 (泰國) + 閥球、閥桿、閥環、把手(中國)	車架 (中國) + 其他腳踏車組件(台灣)	太陽能板 、輪穀馬達等(中國) + 車架 、豎桿、懸吊等(台灣)	所有零件(中國) + 泰國組裝
構成產品本質或特性之零組件；成品產地	閥體；泰國	車架；中國	太陽能板；中國	NIL；泰國



二、CBP線上預審簡介



1. 網址:<https://www.cbp.gov/trade/rulings/eruling-requirements> (CBP官網/ Trade/ Electronic Ruling Requirements) , 詳閱各項須知後點選「[eRulings Template](#)」



U.S. Customs and
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[Home](#) » [Trade](#) » [Rulings and Legal Decisions](#) » Requirements For Electronic Ruling Requests

Trade

The Truth Behind
Counterfeits

Basic Importing and
Exporting

Forced Labor

Enforce and Protect Act
(EAPA)

Requirements for Electronic Ruling Requests

The procedures under this rulings program apply to requests for binding classification rulings under the Harmonized Tariff Schedule (HTS) and certain marking, origin, NAFTA and applicability of Trade Program rulings.

Under the newly enhanced eRulings program, the import community may submit an electronic request for a binding ruling by accessing the new [eRulings Template](#). The template permits the online filing of an electronic binding ruling request directly to the National Commodity Specialist Division (NCSA) of Regulations and Rulings.

The eRulings Template is reserved exclusively for the electronic submission of initial binding ruling requests to the NCSA in New York. Any questions or follow-up inquiries concerning electronic binding ruling requests must be made

2. 更換頁面後點選「Begin Application」進入申請頁面

1 Requester Information 2 Type 3 Questions 4 Description 5 Attachments 6 Submit

Ruling Requester Information

* First Name Middle Name(or initial)

* Last Name Title

* Company Name

* Address 1 Address 2

* City * State * Zip/Postal Code * Country

* Phone * Email Address * Retype Email Address

3. 按步驟依序填入申請相關資料及上傳附件後完成送件

Requester Information **Type** Questions Description Attachments Submit

Request Type

*Select Request Type (check all that apply)

- Classification
- Marking
- Country of Origin
- Application of Trade Program or Trade Agreement



3. 按步驟依序填入申請相關資料及上傳附件後完成送件



Requester Information



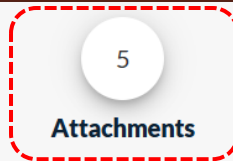
Type



Questions

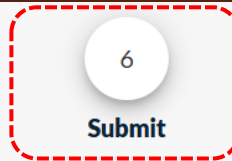


Description



5

Attachments



6

Submit

Description

Text of Ruling Request (Include a description of the transaction; for example, a prospective importation of merchandise X from country A). For classification requests, include sufficient information to determine the classification, such as a full and complete description of the article, principal use, commercial or technical designation, relative quantity by weight of each component, illustrative literature, photographs, chemical analysis, flow charts, CAS number, and any other information that may assist in determining the classification. **Limit to 5 items or less of the same class or kind.**

* Overview of Issue / General Description

0/4000

WHEN SUBMITTING YOUR RULING REQUEST, PLEASE BE SURE TO INCLUDE THE SUGGESTED INFORMATION FOR YOUR RESPECTIVE COMMODITY PER INDUSTRY. CLICK **VIEW INDUSTRIES (OPTIONAL)** TO VIEW REQUIREMENTS.

Add First Item Description

申請線上預審須知

- Upon transmission of an eRuling request, the requester will receive an email acknowledging his or her use of the template. If the transmission is received by the NCSD in good order, **the requester will receive an email acknowledgement of receipt, complete with a binding ruling control number, within one business day.** The official binding ruling response, complete with an electronic signature, will also be returned by email. Ruling requests that require a sample are now also included in the program.
- **Generally, the NCSD will issue all such rulings within 30 calendar days of the date of receipt. Some delay may occur if a laboratory report or consultation with another agency is required. Rulings that require referral to Headquarters, R&R, will be issued by mail within 90 days of receipt.**



三、結語



結語

- 美國自去年開始課徵對等關稅至今，各項產品(特定產品如半導體、藥品及鋼鐵等除外)主要稅差來自於產地差異，各國適用稅率不一，現值台灣出口至美國貿易額屢創新高之際，貨物出口前更應精打細算，**避免申報國貨出口到美國後產地卻被認定為第3國，因而適用較高稅率。**
- 美國對原產地認定標準與我國出口貨物原產地認定標準不同，出口商(或製造商)更應務求謹慎，儘量查詢參考相關案例。但無論查詢研究過多少案例，如有**開發製造新產品或原產品製程改變，為確保自身權益，建議向美方申請預審。**
- 透過預審結果提前確定產品之原產地，**避開「中國產製」所觸發之高額「301條款關稅」、「IEEPA關稅」(包括芬太尼及對等關稅)及「反傾銷稅」等**，降低原產地認定錯誤導致之商業糾紛、補繳關稅或高額罰鍰等各項風險，有助於企業優化全球供應鏈布局及成本管控。





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