

# RULING THAT DEFINES COO MARKING

August 8, 1997

MAR-02 RR:TC:SM 560604 MLR

**CATEGORY:** [MARKING](#)

Mr. Ronald E. Edelstein  
Texas Instruments, Inc.  
Executive Center II  
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P.O. Box 655303  
Dallas, TX 75265

**RE:** Country of Origin marking; "Made in"; "Assembled in"; 61 FR 37678; 19 CFR 134.43(e)

Dear Mr. Edelstein:

This is in reference to your letter of August 6, 1997, requesting a ruling concerning the country of origin marking indicator "Assembled in" and "Made in."

## **FACTS:**

It is stated that Texas Instruments Educational & Productivity Group (E&P) imports calculators, personal data assistants (PDA), and data bank devices from Taiwan, Thailand, or some other country. In some cases, it is stated that the articles are imported already packaged in bubble packs for retail sale, while in other cases, they are imported in bulk and packaged for final sale after importation into the U.S. Some of the articles are marked with the legend "Assembled in (country of origin)", and some are marked "Made in (country of origin)". However, it is stated that the country indicated on the article is the country where final assembly of the article occurs. In those instances where the articles are packaged ready for retail sale, it is stated that the article is marked "Made in Taiwan" and the packaging is marked "Assembled in Taiwan."

## **ISSUE:**

Whether it is acceptable to mark articles either with the legend "Made in" or "Assembled in", and whether an article may both be marked "Made in Taiwan" and "Assembled in Taiwan."

## **LAW AND ANALYSIS:**

The marking statute, section 304, Tariff Act of 1930, as amended (19 U.S.C. 1304), provides that unless excepted, every article of foreign origin imported in the U.S. shall be marked in a conspicuous place as legibly, indelibly, and permanently as the nature of the article (or its container) will permit, in such a manner as to indicate to the ultimate purchaser in the U.S. the English name of the country of origin of the article. Congressional intent in enacting 19 U.S.C. 1304 was "that the ultimate purchaser should be able to know by an inspection of the marking on the imported goods the country of which the goods is the product. The evident purpose is to mark the goods so that at the time of purchase the ultimate purchaser may, by knowing where the goods were produced, be able to buy or refuse to buy them, if such marking should influence his will." *United States v. Friedlaender & Co. Inc.*, 27 CCPA 297, 302, C.A.D. 104 (1940).

Part 134, Customs Regulations (19 CFR Part 134), implements the country of origin marking requirements and exceptions of 19 U.S.C. 1304. Section 134.43(e), provides that:

[w]here an article is produced as a result of an assembly operation and the country of origin of such article is determined under this chapter to be the country in which the article was finally assembled, such article may be marked, as appropriate, in a manner such as the following:

(1) Assembled in (country of final assembly);

(2) Assembled in (country of final assembly) from components of (name of country or countries of origin of all components); or

(3) Made in, or product of, (country of final assembly).

As a result of 19 CFR 134.43(e), the terms "Made in," "Product of," and "Assembled in" are words of similar meaning. Accordingly, Customs stated that it will no longer be acceptable to use "Made in," "Product of," or words of similar meaning, along with the words "Assembled in" in a single country of origin marking statement on articles of foreign origin imported into the U.S. See 61 FR 37678, 37679 (1996).

It is stated that some of the articles are marked with the legend "Made in" while other articles are marked with the legend "Assembled in." We find that provided the articles marked with the legend "Assembled in" are produced as a result of an assembly operation and the country in which the article was finally assembled is the country of origin, this is an acceptable marking regardless if other identical articles are marked with the legend "Made in."

Furthermore, it is also stated that some articles are marked with the legend "Made in Taiwan" while its packaging which will also reach the ultimate purchaser is marked with the legend "Assembled in Taiwan." While Customs stated that it will no longer be acceptable to use "Made in" along with the words "Assembled in" in a single country of origin marking statement, it was directed at those instances where different countries are indicated. In this case, the same country is used, and, in both instances, that country is the country of origin of the article. Therefore, it is our opinion that the use of the legends "Made in" and "Assembled in" on a single article is acceptable provided only a single country is named and the requirements of 19 CFR 134.43(e) are satisfied.

**HOLDING:**

Based upon the information submitted, we find that it is acceptable to mark individual articles either with the legend "Made in" or "Assembled in", provided that those articles marked with the legend "Assembled in" satisfy the requirements of 19 CFR 134.43(e), that is, they are produced as a result of an assembly operation and the country in which the article was finally assembled is the country of origin. Furthermore, we find that the use of the legends "Made in" and "Assembled in" on a single article is acceptable provided the requirements of 19 CFR 134.43(e) are satisfied.

A copy of this ruling letter should be attached to the entry documents filed at the time the goods are entered. If the documents have been filed without a copy, this ruling should be brought to the attention of the Customs officer handling the transaction.

Sincerely,

John Durant, Director