



**HQ H350263**

October 3, 2025

**OT:RR:CTF:VS H350263 AP**

**CATEGORY:** Origin

Nick Baker, Managing Director  
Trade and Customs  
Kroll, LLC  
1111 Bagby Street  
Houston, Texas 77002

**RE:** Unassembled Disc Launcher Build Box; Country of Origin for Purposes of Trade Remedies

Dear Mr. Baker:

This is in response to your March 7, 2025 ruling request, filed on behalf of CrunchLabs LLC (“importer”), regarding the country of origin of an unassembled Disc Launcher Build Box (“disc launcher”) of subheading 9503.00.00, Harmonized Tariff Schedule of the United States (“HTSUS”)<sup>1</sup> for purposes of additional trade remedy measures. We held a conference on July 24, 2025. Although the importer has not requested confidential treatment, the business confidential information contained within brackets in italics will not be released to the public and will be withheld from the published version of this ruling.

**FACTS:**

The disc launcher is an unassembled kit for children ages 8-12 comprised of all necessary components to assemble the toy. All components are imported into the United States unassembled packaged together in a build box. The individual components are: a generic 3V DC motor, a flywheel, a wood board including a plywood trigger and a guide rail (collectively “wood boards”), a battery pack and batteries, plastic discs, EVA foam-double stickers, paper tubes, plastic tab, bolts, nuts, O-rings, and rubber bands. The motor will originate from Japan, the Republic of Korea, Taiwan, or Vietnam. The remaining components originate from China. The importer may source the flywheel from the same countries as the motor in the future. The

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<sup>1</sup> Subheading 9503.00.00, HTSUS, provides for: “Tricycles, scooters, pedal cars and similar wheeled toys; dolls’ carriages; dolls, other toys; reduced-scale (“scale”) models and similar recreational models, working or not; puzzles of all kinds; parts and accessories thereof.” The disc launcher is classified as an unassembled disc launcher by application of General Rule of Interpretation (“GRI”) 2(a).

motor, wood boards, battery pack, and batteries together represent approximately 73 percent of the total cost of the disc launcher. The wood boards are the highest cost material (\$[xx]). The cost value of the battery pack with batteries is \$[xx]. The cost value of the motor is \$[xx]. The flywheel is [xx] percent of the total cost, and the discs are [xx] percent of the total cost. The plastic tab, bolts, nuts, o-rings, and bands together represent less than 8 percent of the total cost.

The disc launcher uses a flywheel to shoot plastic discs into the air. The flywheel is a wheel that garners rotational energy through the generic 3V DC motor, which enables the disc to be launched with the help of the battery pack and the batteries. After importation, the child will place the flywheel onto the wood board including a plywood trigger and a guide rail that directs where the disc will launch. The child will install the motor, battery pack and batteries, and place a plastic disc into the plywood holder near the rotating flywheel. When the child pulls the plywood trigger, the plastic disc is released from the holder and touches the flywheel. The spinning flywheel launches the discs into the air.

The importer asserts that the country of origin of the disc launcher will be the country of origin of the motor.

#### **ISSUE:**

What is the country of origin of the disc launcher for purposes of additional trade remedy measures?

#### **LAW AND ANALYSIS:**

When determining the country of origin for purposes of applying current trade remedies, the substantial transformation analysis is applicable. 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. *See Texas Instruments, Inc. v. United States*, 69 CCPA 151 (1982). This determination is based on the totality of the evidence. *See National Hand Tool Corp. v. United States*, 16 CIT 308 (1992), *aff'd*, 989 F.2d 1201 (Fed. Cir. 1993). Packaging alone is not a substantial transformation. *See* Headquarters Ruling Letter (“HQ”) 733729, dated Jan. 2, 1991 (concluding that packaging teas in Singapore did not result in a substantial transformation, as there was no change in the name, character, or use of the imported teas).

In HQ H312859, dated Aug. 5, 2021, unassembled dog pens composed of an acrylic door, acrylic walls, aluminum tubes, and plastic connectors were considered. The acrylic sheets forming the door and wall panels were cut in Mexico from U.S.-originating acrylic. The aluminum tubes were produced in Taiwan, and the plastic connectors were produced in China. All components were packaged together in Mexico and exported to the United States as an unassembled pen. The cost of the Chinese plastic connectors was *de minimis*. The U.S. acrylic and the Taiwanese aluminum tubes provided the dog pens with their shape and size, and their use as an enclosure designed for dogs to play and rest. The countries of origin of the dog pens for purposes of Section 301 remedies were determined to be the United States and Taiwan.

In HQ 734737, dated Dec. 17, 1992, foreign-made drawer slides were imported into the United States in bulk. After importation, the drawer slides were sold to distributors or manufacturers of unassembled furniture kits who packaged the slides in retail boxes containing other furniture components of U.S. origin. The decision referenced Treasury Decision 91-7, 25 Cust. B. & Dec. 7 (Jan. 8, 1991), which noted that “if the materials or components are not substantially transformed as a result of their inclusion in a set or mixed or composite goods, then, subject to the usual exceptions, each item must be individually marked to indicate its own country of origin.” The drawer slides imported as parts of kits had to be marked to indicate their country of origin. Screws were not subject to marking because their value was *de minimis*.

In HQ H318891, dated Aug. 6, 2021, the merchandise consisted of polyester fiber mattress pads, a mattress cover, and an unassembled metal futon frame. The mattress pads were manufactured in Canada. The mattress cover was manufactured in Cambodia and imported into Canada. The metal futon was manufactured in China and imported unassembled into Canada. No assembly took place in Canada. The mattress pads, the cover, and the frame were packaged into a retail box in Canada and imported into the United States. The imported futon components had a predetermined use at the time of entry as components of a futon and remained distinct articles. The packaging of the components into a retail box in Canada did not result in a substantial transformation. The frame, cover, and pads remained separate components until the U.S. consumer assembled the futon. The countries of origin of the unassembled futon for purposes of Section 301 remedies was China (country of origin of the unassembled metal frame), Canada (country of origin of the mattress pads), and Cambodia (country of origin of the cover).

Here, the imported build box contains the components of the unassembled disc launcher including a generic motor. The motor is of Japanese, Korean, Taiwanese, or Vietnamese origin depending on where it is sourced while the remaining components will be from China. Packaging the build box components in China will not transform the motor and the remaining components of the build box into articles with a new name, character, or use. They remain distinct articles like the door and wall panels of U.S. acrylic and the aluminum tubes of the unassembled dog pen in HQ H312859, and the metal frame, mattress pads and cover of the unassembled futon in HQ H318891. In the United States, the customer receives the unassembled kit, and it is the motor together with the wood boards, battery pack and batteries that set the flywheel into action allowing the disc to launch. Accordingly, we find that the countries of origin of the unassembled disc launcher will be Japan, the Republic of Korea, Taiwan or Vietnam (the country of origin of the motor), and China (the country of origin of the remaining disc launcher toy components). See H312859; HQ 734737; H318891, *supra*. The flywheel has a *de minimis* value and if it is produced in Japan, the Republic of Korea, Taiwan, or Vietnam in the future, the countries of origin of the disc launcher will remain Japan, the Republic of Korea, Taiwan, or Vietnam (the country of origin of the motor) and China (the country of origin of the remaining components).

The disc launcher here is distinguishable from the three rulings that you cite. New York Ruling Letter (“NY”) N344425, dated Dec. 30, 2024, involved an unassembled bicycle classified by application of GRI 2(a). The bicycle frame gave the bicycle its overall shape, size, and character. The addition of components such as handlebars, wheels, and seats did not change the nature or use of the bicycle, already defined by the frame. NY N336902 dated December 30,

2023 involved an unassembled wall mounted wine rack kit classified pursuant to GRI 2(a) which was also a composite good under GRI 3(b). The wine rack consisted of a multi-function display (“MDF”) back panel with predrilled holes for mounting to a wall, an acrylic face panel that mounted on top of the MDF panel, aluminum pegs that screwed into the panel, and small hardware pieces that affixed the pegs to the panel. The aluminum pegs provided the function of holding wine bottles and predominated by value. Since the MDF panel, the acrylic panel, and the aluminum pegs were from India, the country of origin of the entire kit was India.

Finally, HQ H306338 dated May 14, 2021, involved watches classified via GRI 1. GRI 3 for sets was not applicable because the band, strap or bracelet classified with the watch with which it was entered, attached or unattached, was classified via GRI 1 and by application of the legal notes of Chapter 9, HTSUS. While the addition of the hands, dial, case, or watchband to the watch movement might add definition to the timepiece, it did not substantially change the character or use of the watch movement.

We also note that the U.S. Court of International Trade (“CIT”) in *Cyber Power Sys. (USA) v. United States*, 622 F. Supp. 3d 1397, 1411 (CIT 2023), reiterated “its prior rejection of two potential alternatives to the substantial transformation test of name, character, or use: first, an ‘essence’-based approach that would look only to whether the essential or critical component of a product had been transformed; and second, an approach that would per se decide whether substantial transformation had occurred on a component-by-component basis.” Consistent with the CIT’s dicta, the importer’s proposed focus on the generic motor and the application of the “essence” or “critical component” test would undermine the focus on a change in name, character, or use. The addition of the motor does not change the name, character, or use of the unassembled disc launcher into something else other than a child’s toy. The generic motor is a general-purpose article that is added to the build box and does not define the disc launcher’s character or use as a toy. The motor, wood boards, battery pack, and batteries together represent approximately 73 percent of the total cost of the disc launcher and enable the flywheel to shoot plastic discs into the air.

Therefore, we find that the countries of origin of the disc launcher will be Japan, the Republic of Korea, Taiwan, or Vietnam (the country of origin of the motor) and China (the country of origin of the remaining components) for purposes of additional trade remedy measures. When entering the disc launcher build box, please break out each component by country of origin. Each entry/entry summary line should list subheading 9503.00.00, HTSUS (the classification of the completed disc launcher). Each component needs to be reported on a separate entry/entry summary line, and you need to use the actual value of each component.

#### **HOLDING:**

The countries of origin of the disc launcher will be Japan, the Republic of Korea, Taiwan, or Vietnam (the country of origin of the motor) and China (the country of origin of the other components).

Please note that 19 C.F.R. § 177.9(b)(1) provides that “[e]ach ruling letter is issued on the assumption that all of the information furnished in connection with the ruling request and

incorporated in the ruling letter, either directly, by reference, or by implication, is accurate and complete in every material respect. The application of a ruling letter by a [CBP] field office to the transaction to which it is purported to relate is subject to the verification of the facts incorporated in the ruling letter, a comparison of the transaction described therein to the actual transaction, and the satisfaction of any conditions on which the ruling was based.”

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

Sincerely,

Monika R. Brenner, Chief  
Valuation and Special Programs Branch