



U.S. Customs and Border Protection

N357277

January 16, 2026

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CATEGORY: Origin

Nora Zeng
Vietnam Four Season Machinery Manufactory Company
Lot CN3D, Deep C 2B Industrial Park, Dinh Vu - Cat Hai Economic Zone
Hai Phong 180000
Vietnam

RE: The country of origin of control arms

Dear Ms. Zeng:

In your letter dated December 23, 2025, you requested a country of origin ruling on control arms.

The articles under consideration are control arms, Part Numbers 1CMCK623245R, 1CMCK623246L, 1CMRK623508L, 1CMRK623509R, 1CMRK620564R, and 1CMRK620565L. The control arms, also known as A- arms, are hinged suspension links between the chassis and the suspension upright or hub, that carry the wheel. In simple terms, they govern a wheel's vertical travel, allowing it to move up or down when driving over bumps, into potholes, or otherwise reacting to the irregularities of a road surface. They also help to keep the wheels aligned and maintain proper tire contact with the road.

The control arms mainly consist of upper and lower steel plates, ball stud assembly, bushing assembly, and bushing bracket assembly. You state that the manufacturing of the control arms occurs in Vietnam. According to the bill of materials (BOM) for each control arm, the upper and lower steel plates are made with galvanized steel sheets, which are locally sourced in Vietnam. The manufacturing includes material cutting, drilling and spherical shell drilling, stretch forming, hole flaring, trimming, electric welding, grinding. Then, the ball stud assembly, bushing assembly, and bushing bracket assembly, which contain components from China and Vietnam, are assembled into the steel plates. The finished product is then packaged ready for import.

When determining the country of origin for purposes of applying current trade remedies under Section 301 and additional duties, the substantial transformation analysis is applicable. See, e.g., Headquarters Ruling Letter H301619, dated November 6, 2018. 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, 681 F.2d 778 (C.C.P.A. 1982). This determination is based on the totality of the evidence. See National Hand Tool Corp. v. United States, 16 C.I.T. 308 (1992), *aff'd*, 989 F.2d 1201 (Fed. Cir. 1993).

Additionally, Section 304 of the Tariff Act of 1930, as amended (19 U.S.C. 1304), provides that unless excepted, every article of foreign origin imported into the United States 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 United States, 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.” See United States v. Friedlander & Co., 27 C.C.P.A. 297, 302 (1940).

Part 134 of the U.S. Customs and Border Protection (“CBP”) Regulations (19 CFR 134) implements the country of origin marking requirements and exceptions of 19 U.S.C. 1304. Section 134.1(b), CBP Regulations (19 CFR 134.1(b)), defines “country of origin” as the country of manufacture, production, or growth of any article of foreign origin entering the United States. Further work or material added to an article in another country must effect a substantial transformation in order to render such other country the “country of origin” within the meaning of the marking laws and regulations.

CBP reviewed country of origin scenarios for similar control arms in several rulings (see New York Rulings N309252, dated 02/15/2020, N339304, dated 05/03/2024, N341829, dated 08/29/2024). We deemed that the assembly of components does not result in a substantial transformation and that the character of control arms is the ball joint assembly. In the present case, the ball joint assembly, which you refer to as ball stud assembly, is made from Chinese and Vietnamese components. Taking into account that most of the components are made in Vietnam and the cost of the Vietnamese components and labor is over 64 percent in each model, it is the opinion of this office that the country of origin of the control arms, Part Numbers 1CMCK623245R, 1CMCK623246L, 1CMRK623508L, 1CMRK623509R, 1CMRK620564R, and 1CMRK620565L, will be Vietnam for marking purposes and for purposes of applying trade remedies under Section 301 and additional duties.

The holding set forth above applies only to the specific factual situation and merchandise description as identified in the ruling request. This position is clearly set forth in Title 19, Code of Federal Regulations (CFR), Section 177.9(b)(1). This section states that a ruling letter is issued on the assumption that all of the information furnished in the ruling letter, whether directly, by reference, or by implication, is accurate and complete in every material respect. In the event that the facts are modified in any way, or if the goods do not conform to these facts at time of importation, you should bring this to the attention of U.S. Customs and Border Protection (CBP) and submit a request for a new ruling in accordance with 19 CFR 177.2. Additionally, we note that the material facts described in the foregoing ruling may be subject to periodic verification by CBP.

This ruling is being issued under the provisions of Part 177 of the Customs and Border Protection Regulations (19 C.F.R. 177).

A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, please contact National Import Specialist Liana Alvarez at liana.alvarez@cbp.dhs.gov.

Sincerely,

(for)

Denise Faingar
Designated Official Performing the Duties of the Division Director
National Commodity Specialist Division