



DEPARTMENT OF HOMELAND SECURITY

U.S. Customs and Border Protection

Notice of Issuance of Final Determination Concerning Meeting Tables

AGENCY: U.S. Customs and Border Protection, Department of Homeland Security.

ACTION: Notice of final determination.

SUMMARY: This document provides notice that U.S. Customs and Border Protection (CBP) has issued a final determination concerning the country of origin of meeting tables. Based upon the facts presented, CBP has concluded that the country of origin of the meeting tables is Canada for purposes of U.S. Government procurement.

DATES: The final determination was issued on May 13, 2025. A copy of the final determination is attached. Any party-at-interest, as defined in 19 CFR 177.22(d), may seek judicial review of this final determination within [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

FOR FURTHER INFORMATION CONTACT: Reema Bogin, Valuation and Special Programs Branch, Regulations and Rulings, Office of Trade, at reema.bogin@cbp.dhs.gov, or (202) 325-0277.

SUPPLEMENTARY INFORMATION: Notice is hereby given that on May 13, 2025, CBP issued a final determination concerning the country of origin of meeting tables for purposes of title III of the Trade Agreements Act of 1979. This final determination, Headquarters Ruling Letter (“HQ”) H338728, was issued at the request of Global Industries, Inc. (“Global Industries”), under procedures set forth at 19 CFR part 177, subpart B, which implements title III of the Trade Agreements Act of 1979, as amended (19 U.S.C. 2511-18). In the final determination, CBP has concluded that, based upon the facts presented, the last substantial transformation took place in Canada. Therefore, the country of origin of the meeting tables is Canada for purposes of U.S. Government procurement.

Section 177.29, CBP Regulations (19 CFR 177.29), provides that notice of final determinations shall be published in the *Federal Register* within 60 days of the date the final determination is issued. Section 177.30, CBP Regulations (19 CFR 177.30), provides that any party-at-interest, as defined in 19 CFR 177.22(d), may seek judicial review of a final determination within 30 days of publication of such determination in the *Federal Register*.

Alice A. Kipel,
Executive Director,
Regulations and Rulings,
Office of Trade.

HQ H338728

May 13, 2025

OT:RR:CTF:VS H338728 RRB

CATEGORY: Origin

Katie Higgins
Global Industries, Inc.
17 West Stow Road
Marlton, New Jersey 08053

RE: U.S. Government Procurement; Title III, Trade Agreements Act of 1979 (19 U.S.C. 2511); Subpart B, Part 177, CBP Regulations; Global Industries, Inc.; Country of Origin of Meeting Tables; Substantial Transformation

Dear Ms. Higgins:

This is in response to your request, dated April 10, 2024, for a final determination concerning the country of origin of two models of meeting tables, the Kadin™ table (“Kadin table”) and the Terina™ table (“Terina table”) (collectively, “the meeting tables”), pursuant to Title III of the Trade Agreements Act of 1979 (“TAA”), as amended (19 U.S.C. § 2511 *et seq.*), and subpart B of Part 177, U.S. Customs and Border Protection (“CBP”) Regulations (19 C.F.R. § 177.21 *et seq.*). Global Industries, Inc. (“Global Industries”), the manufacturer of the meeting tables, is a party-at-interest within the meaning of 19 C.F.R. § 177.22(d)(1) and § 177.23(a) and is therefore entitled to request this final determination.

FACTS:

The merchandise at issue are the Kadin and Terina models of meeting tables manufactured by Global Industries. Each of these meeting table models is available in different size options, base finishes, and laminate and veneer tabletop finishes.

Kadin table

The Kadin table consists of a floating top surface, die-cast aluminum legs and a modular substructure for stability. Surfaces are offered in laminate or wood veneer finishes with multiple edge options and in three top shapes—round, square, or rectangular.

The Kadin table configurations with laminate table surfaces are manufactured at Global Industries’ production facilities in Canada. The sheets used to manufacture the laminate table surfaces are sourced from Canada. They are either high-pressure laminate or low-pressure laminate. For high-pressure laminate sheets, adhesive is applied to the back of the sheet, the sheets are pressed onto the particle board substrate, and the adhesive is cured. For both high-pressure laminate and low-pressure laminate table surfaces, full-size sheets are fed onto a saw that is generated by a computer program for a precision cut pattern. Inserts are also programmed and added at this stage. The laminate table surfaces are then fed through an edge bander,

which applies a hot melt glue to the edging and is pressed onto the edge. The processing of the laminate table surface is completed once the edging is trimmed.

The Kadin table configurations with wood veneer table surfaces are also manufactured at Global Industries' production facilities in Canada. The sheets used to manufacture the wood veneer table surfaces are sourced from Canada. The wood veneer table surfaces are available in a variety of veneer types, including cherry, walnut, white oak, and maple. Once the veneer type is selected, the veneer sheets are pressed onto the particle board substrate, and the adhesive is cured. Full-size sheets are fed onto a saw that is generated by a computer program for a precision cut pattern. Inserts are also programmed and added at this stage. The wood veneer table surfaces are then fed through an edge bander, which applies a hot melt glue to the edging and is pressed onto the edge. Next, the edging of the wood veneer sheets is trimmed and sanded. The surface and edge are then sprayed with a catalyzed lacquer finish and are cured. Once this is complete, the wood veneer surface is removed from the curing area and packaged for shipping.

In addition to manufacturing the laminate and wood veneer table surfaces in Canada, the manufacturing process of the Kadin table consists of shipping die-cast aluminum table legs manufactured in China to Canada in a mixture of raw (unpainted) and polished aluminum (finished). Extruded aluminum connectors and injection-molded plastic components used to assemble the table frames are also manufactured in China and shipped to Canada. The extruded aluminum pieces, including table beams and screws, are all raw (unpainted). Injection-molded plastic components are finished in China. Once these components are shipped in bulk from China to Canada, the beams are cut down and pre-drilled to accept screws. The table legs, which can be customized in various finishes, are electrostatically painted depending on the selected finish, along with the matching connectors, die-cast pieces and beams. The painted legs are assembled with caps installed on the connectors. Finally, all remaining hardware is sorted, assembled and bagged.

Once processing of the table surfaces, table legs, and hardware is complete, all of the table surface components are boxed in cardboard or skidded and strapped, depending on the quantity of surfaces in each package. The table legs and hardware are bagged, bubble wrapped and boxed together. Beams longer than 36 inches are paper wrapped. All of those components are shipped together from Canada to the ultimate customer—in this case, a U.S. government agency. Final assembly of all the packaged table components occurs in the United States by the ultimate customer, using an installation guide provided to the customer by Global Industries.

Terina table

The Terina table is a multi-purpose table that allows for quick adaptability to various spaces. It includes a flip-top mechanism designed for one-handed operation, and an angled "T" leg design. The flip-mechanism also allows the tables to be stored in an upright position to minimize storage space. Like the Kadin table configuration, the Terina table surfaces are offered in laminate or wood veneer finishes.

According to Global Industries, the manufacturing steps for the laminate and wood veneer table surfaces of the Terina configuration are identical to those of the Kadin configuration.

In addition to manufacturing the laminate and wood veneer Terina table surfaces in Canada, the manufacturing process of the Terina table consists of shipping extruded raw aluminum (unpainted) vertical channels from China to Canada. Extruded aluminum connectors and injection-molded plastic components used to assemble the table frames are also manufactured in China and shipped to Canada. The extruded aluminum pieces are all raw (unpainted), whereas the injection-molded plastic components are finished. The “foot” of the flip top mechanism, manufactured in China in polished aluminum (finished), is shipped to Canada. The Terina configuration includes casters (wheels) that allow the table to be moved in a meeting space and are manufactured in China in a grey plastic. The casters are shipped in finished form from China to Canada. Once these base components are shipped in bundles from China to Canada, the parts are unpacked and sorted. The table legs, which can be customized in various finishes, are electrostatically painted depending on the selected finish, along with the matching brackets and beams. The painted legs are assembled by installing the foot, brackets, hardware, and leveler to the leg pipe. Finally, all remaining hardware is sorted, assembled and bagged.

Once processing of the table surfaces, table legs, and hardware is complete, all of the table surface components are boxed in cardboard or skidded and strapped, depending on the quantity of surfaces in each package. The table legs and hardware are bagged, bubble wrapped and boxed together. Together, all of those components are shipped together from Canada to the ultimate customer—in this case, a U.S. government agency. Final assembly of all the packaged table components occurs in the United States by the ultimate customer, using an installation guide provided to the customer by Global Industries.

ISSUE:

What is the country of origin of the Kadin and Terina meeting tables for purposes of U.S. Government procurement?

LAW AND ANALYSIS:

CBP issues country of origin advisory rulings and final determinations as to whether an article is or would be a product of a designated country or instrumentality for the purpose of granting waivers of certain “Buy American” restrictions in U.S. law or practice for products offered for sale to the U.S. Government, pursuant to subpart B of Part 177, 19 C.F.R. §§ 177.21 *et seq.*, which implements Title III, Trade Agreements Act of 1979, as amended (19 U.S.C. §§ 2511-2518).

CBP’s authority to issue advisory rulings and final determinations stems from 19 U.S.C. 2515(b)(1), which states:

For the purposes of this subchapter, the Secretary of the Treasury shall provide for the prompt issuance of advisory rulings and final determinations on whether, under section 2518(4)(B) of this title, **an article is or would be a product of a foreign country or instrumentality designated pursuant to section 2511(b) of this title.**

Emphasis added.

The Secretary of the Treasury's authority mentioned above, along with other customs revenue functions, are delegated to the Secretary of Homeland Security via Treasury Department Order (TO) 100-20 "Delegation of Customs revenue functions to Homeland Security," dated October 30, 2024, and are subject to further delegations to CBP (*see also* 19 CFR Part 177, subpart B).

The rule of origin set forth in 19 U.S.C. 2518(4)(B) states:

An article is a product of a country or instrumentality only if (i) it is wholly the growth, product, or manufacture of that country or instrumentality, or (ii) in the case of an article which consists in whole or in part of materials from another country or instrumentality, it has been substantially transformed into a new and different article of commerce with a name, character, or use distinct from that of the article or articles from which it was so transformed.

See also 19 CFR 177.22(a).

In rendering advisory rulings and final determinations for purposes of U.S. Government procurement, CBP applies the provisions of subpart B of Part 177 consistent with the Federal Acquisition Regulation ("FAR"). *See* 19 CFR 177.21. In this regard, CBP recognizes that the FAR restricts the U.S. Government's purchase of products to U.S.-made or designated country end products for acquisitions subject to the TAA. *See* 48 CFR 25.403(c)(1).

Section 25.003 defines "designated country end product" as:

a WTO GPA [World Trade Organization Government Procurement Agreement] country end product, an FTA [Free Trade Agreement] country end product, a least developed country end product, or a Caribbean Basin country end product.

Section 25.003 defines "Free Trade Agreement country end product" as an article that:

- (1) Is wholly the growth, product, or manufacture of a Free Trade Agreement (FTA) country; or
- (2) In the case of an article that consists in whole or in part of materials from another country, has been substantially transformed in an FTA country into a new and different article of commerce with a name, character, or use distinct from that of the article or articles from which it was transformed.

"Free Trade Agreement country" means Australia, Bahrain, Canada, Chile, Colombia, Costa Rica, Dominican Republic, El Salvador, Guatemala, Honduras, Korea (Republic of), Mexico, Morocco, Nicaragua, Oman, Panama, Peru, or Singapore. *See* 48 C.F.R. § 25.003. Thus, Canada is an FTA country for purposes of the FAR.

In order to determine whether a substantial transformation occurs, 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, and use are primary considerations in such cases. Additionally, CBP considers 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 when determining whether a substantial transformation has occurred. No one factor is determinative.

In *Carlson Furniture Indus. v. United States*, 65 Cust. Ct. 474, Cust. Dec. 4126 (1970), which involved wooden chair parts, the court held that the assembly operations after importation were substantial in nature and more than a simple assembly of parts. The importer assembled, fitted, and glued the wooden parts together, inserted steel pins into the key joints, cut the legs to length and leveled them, and in some instances, upholstered the chairs and fitted the legs with glides and casters. The assembly operations resulted in the creation of a new article of commerce.

The U.S. Court of International Trade has also looked at the essence 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. 220, 225, (1982), aff'd 702 F. 2d 1022 (Fed. Cir. 1983), 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 the completed orange juice and thus was not substantially transformed into a product of the United States.

Headquarters Ruling Letter ("HQ") H280512, dated March 7, 2017, considered the origin of a sit-to-stand, height adjustable desktop workstation for purposes of U.S. Government procurement. The main components of the sit-to-stand workstation were a Chinese-origin lift assembly of base metal, and a U.S.-originating laminated particle board work surface and keyboard tray. The lift assembly provided user-assisted lift functionality by means of spring force to allow adjustment of the workstation between sitting and standing positions. In the United States, the Chinese lift assembly was attached to components fabricated in the United States, including the work surface, keyboard tray, right and left keyboard support brackets, and metal support bar, to form the workstation. The processes in the United States included sawing, profiling, sanding, hot-pressing and trimming to manufacture the work surface and keyboard tray as well as laser-cutting, bending and painting of the sheet metal components followed by final assembly of the U.S.-origin and the imported components. CBP determined that the imported lift assembly was substantially transformed as a result of the assembly performed in the United States to produce the finished desktop workstation. The decision noted that the lift assembly was not functional to an end user by itself as it did not include the primary features of the U.S.-origin work surface and keyboard tray which allowed the work to be conducted, and without which, the lifting mechanism was incapable of being used as a workstation. CBP found the lift assembly was substantially transformed in the United States into a desktop workstation.

In New York Ruling Letter ("NY") N334531, dated September 6, 2023, CBP considered the country of origin of four unassembled tables, where the tabletops were manufactured in Thailand, the bases were manufactured in China, and all of the components were packaged as unassembled tables in Thailand. Although partially unassembled, CBP noted that it has historically found that the material comprising the tabletop imparts the essential character to a table. See, e.g., NY N324295, dated February 17, 2022; NY N331972, dated April 13, 2023; NY N332328, dated May 9, 2023; NY N334127, dated August 2, 2023; NY N334774, dated August 24, 2023; NY N334531, dated September 6, 2023; and NY N336633, dated December 6, 2023. Based on the totality of the manufacturing operations performed in China and Thailand

and their sequence, first in China and then in Thailand, and the fact that the tabletops imparted the essential character of the complete tables, CBP found that the country of origin of the imported, unassembled tables was Thailand. See *also*, NY N339685, dated May 9, 2024 (the country of origin of three unassembled tables was Thailand under similar reasoning as in NY N334531).

Unlike *Carlson Furniture Indus.* and HQ H280512, the assembly operations here are not as substantial in nature. Rather, they are akin to the manufacturing operations in NY N334531 and NY N339685. The functional article of commerce that is purchased by a U.S. government agency is not simply a tabletop or table bases that are packaged together but rather, a finished meeting table that merely necessitates a simple combining of components without any special skill or sophistication. And as CBP has historically found, it is the tabletop component, which provides the tables with their functionality and accounts for the majority of their weight, visual appeal, and utility, that imparts the essential character of a table. Accordingly, the tabletop component of the Kadin and Terin table configurations that are manufactured in Canada imparts the essential character of the imported meeting table configuration. Thus, we find that the country of origin of the entire unassembled Kadin and Terina table configurations as imported will be Canada for purposes of U.S. Government procurement.

HOLDING:

Based on the facts and analysis set forth above, the country of origin of the Kadin and Terina models of meeting tables will be Canada for purposes of U.S. Government procurement.

Notice of this final determination will be given in the *Federal Register*, as required by 19 C.F.R. § 177.29. Any party-at-interest other than the party which requested this final determination may request, pursuant to 19 C.F.R. § 177.31, that CBP reexamine the matter anew and issue a new final determination. Pursuant to 19 C.F.R. § 177.30, any party-at-interest may, within 30 days of publication of the *Federal Register* Notice referenced above, seek judicial review of this final determination before the U.S. Court of International Trade.

Sincerely,

Alice A. Kipel
Executive Director
Regulations and Rulings
Office of Trade