



DEPARTMENT OF HOMELAND SECURITY

U.S. Customs and Border Protection

Notice of Issuance of Final Determination Concerning Neat Board Pro

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 the Neat Board Pro. Based upon the facts presented, CBP has concluded that the last substantial transformation of the Neat Board Pro occurs in Taiwan.

DATES: The final determination was issued on August 27, 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 no later than [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

FOR FURTHER INFORMATION CONTACT: Anna Hedstrom, Valuation and Special Programs Branch, Regulations and Rulings, Office of Trade, at (202) 325-0227.

SUPPLEMENTARY INFORMATION: Notice is hereby given that on August 27, 2025, CBP issued a final determination concerning the country of origin of the Neat Board Pro for purposes of Title III of the Trade Agreements Act of 1979. This final determination, Headquarters Ruling Letter (HQ) H344638, was issued at the request of Amtran Technology Co., Ltd., 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 the last substantial transformation of the Neat Board Pro occurs in Taiwan.

Section 177.29, CBP Regulations (19 CFR 177.29), provides that a notice of final determination 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.*

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**U.S. Customs and
Border Protection**

HQ H344638

August 27, 2025

OT:RR:CTF:VS H344638 ACH

CATEGORY: Origin

Jaden Kuo
PricewaterhouseCoopers WMS Pte. Ltd.
25F No. 333 Sec. 1
Keelung Rd., Xinyi Dist.
Taipei, 110 Taiwan

RE: U.S. Government Procurement; Title III, Trade Agreements Act of 1979 (19 U.S.C. 2511); Subpart B, Part 177, CBP Regulations; Country of Origin of Neat Board Pro

Dear Mr. Kuo:

This is in response to your January 23, 2025 request, on behalf of Amtran Technology Co., Ltd. (“AmTRAN”), for a final determination concerning the country of origin of the Neat Board Pro, 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 CFR 177.21, *et seq.*). AmTRAN is a party-at-interest within the meaning of 19 CFR 177.22(d)(1) and 177.23(a) and is therefore entitled to request this final determination.

FACTS:

The Neat Board Pro is an all-in-one video conferencing device specifically designed for medium-to-large meeting spaces. It features a 65-inch multi-touch screen, audio and video, and environmental sensors. It can function independently while also offering support for integration with other Neat devices, third-party audio, or a second screen. It operates with a power cord and supports a variety of collaboration applications, such as Zoom, Teams, the Neat App Hub, and Bring Your Own Device.

The Neat Board Pro is designed by AmTRAN, and the device’s prospective production will be handled by its Taiwanese supplier, Rick Service Inc. (“Rick Service”). Rick Service will source materials and components from both China and Taiwan and will produce the finished product based on AmTRAN’s design in Taiwan. Testing, packing, and the integration of the software will also be conducted in Taiwan.

AmTRAN will purchase the finished goods from Rick Service. Rick Service will outsource the manufacturing of key components in Taiwan, including the printed circuit board assemblies (“PCBAs”), and will then source the remaining materials and components needed to manufacture the product based on the design. For those key components, Rick Service will send the materials and components to a Taiwanese third party, Info-Tek Corporation, for commissioned processing and preliminary testing. After processing, the components will be shipped back to Rick Service for final assembly into finished goods. Upon completion of the assembly, testing will be performed in Taiwan to ensure the quality and operational integrity of the device.

In Taiwan, five different PCBAs are produced from components sourced from China and Taiwan. These PCBAs include the Main Board, Power Board, Audio Board, Input/Output Board, and Sensor Board. These PCBAs and all other components, including speakers, camera, housing, display and touch screen, and electrical controls, will be manufactured into the finished product. The final operational software will also be installed in Taiwan. A majority of the Neat Board Pro’s components are sourced from China, but the majority of the components’ cost is attributed to components sourced from Taiwan.

The software user interface for the Neat Board Pro will be developed in the United States by Neatframe Inc. (“Neat”). After receiving the finished goods in Taiwan, AmTRAN’s software engineers will integrate this basic functionality with the user interface developed by Neat, ensuring the device incorporates Neat’s features and

operates smoothly. Upon completion of the quality check, the finished products will be packaged for shipment to the United States.

ISSUE:

What is the country of origin of the Neat Board Pro for the 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 CFR 177.21-177.31, which implements Title III of the TAA, as amended (19 U.S.C. 2511-2518).

CBP’s authority to issue advisory rulings and final determinations comes 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 under 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 Procurement 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).

The FAR, 48 CFR 25.003, defines “U.S.-made end product” as:

... an article that is mined, produced, or manufactured in the United States or that is substantially transformed in the United States 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.

Additionally, the FAR, 48 CFR 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 “WTO GPA country end product” as an article that:

- (1) Is wholly the growth, product, or manufacture of a WTO GPA 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 a WTO GPA 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. The term refers to a product offered for purchase under a supply contract, but for purposes of calculating the value of the end product includes services (except transportation services) incidental to the article, provided that the value of those incidental services does not exceed that of the article itself.

Taiwan is a “designated country,” and products of Taiwan are eligible for U.S. Government procurement. 48 CFR 25.003.

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, and use are primary considerations in such cases. 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 will be considered when determining whether a substantial transformation has occurred. No one factor is determinative. See, e.g., Headquarters Ruling Letter (“HQ”) H311606, dated June 16, 2021; and HQ H302801, dated October 3, 2019.

Energizer Battery, Inc. v. United States, 190 F. Supp. 3d 1308 (Ct. Int’l Trade 2016), involved manufacture of a flashlight in which all the components of the flashlight were of Chinese origin, except for a white LED and a hydrogen getter. The components were imported into the United States and assembled into the finished Generation II flashlight. The *Energizer Battery* court applied the “name, character and use” test to determine whether a substantial transformation had occurred and noted, citing *Uniroyal, Inc. v. United States*, 542 F. Supp. 1026, 1031 (Ct. Int’l Trade 1982), that 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.” *Energizer Battery* at 1318. In addition, the court noted that “when the end-use was pre-determined at the time of importation, courts have generally not found a change in use.” *Energizer Battery* at 1319, citing as an example, *National Hand Tool Corp. v. United States*, 16 C.I.T. 308, 312 (1992), *aff’d*, 989 F.2d 1201 (Fed. Cir. 1993). Further, courts have considered the nature of the assembly, i.e., whether it is a simple or complex assembly, such that individual parts lose their separate identities and become integral parts of a new article. *Energizer Battery*, 190 F. Supp. 3d 1308.

Regarding electronic equipment, CBP has found that circuit boards undergo a substantial transformation into PCBAs when various components are assembled onto the board via surface-mount technology (“SMT”). See C.S.D. 85-25, 19 Cust. Bull. 844 (1985) (determining that the assembly of the PCBA involved a very large number of components and a significant number of different operations, required a relatively significant period of time as well as skill, attention to detail, and quality control, and resulted in significant economic benefit to the beneficiary developing country from the standpoint of both value added to the PCBA and the overall employment generated thereby). Additionally, CBP has found that the mere attachment of wires to a PCBA and installation into a case, along with minor tuning processes, does not result in a substantial transformation. HQ 561232, dated April 20, 2004.

However, in HQ H304677, dated April 21, 2023, CBP found that the country of origin of laser printers was China, even though the main PCBAs were manufactured and installed into the final product in Mexico. In that case, the printer transports which included all the mechanical components of the device, such as the housing, scanner, power supply, and fuser, were manufactured in China. The PCBAs were manufactured in Mexico, where components were added to the board with SMT, and U.S. and Philippine-origin firmware was downloaded onto the PCBA. The PCBAs were then installed into the printers, and the devices underwent a series of tests. CBP determined that the PCBAs were not the only fundamental functioning component of the printer, since the Chinese printer transports also provided character to the final article. Furthermore, since all the mechanical printing functions were imparted by the Chinese transports, the country of origin was China.

The programming of a device may also affect its country of origin. In *Data General v. United States*, 4 C.I.T. 182 (1982), the court determined that the programming of a foreign PROM (“Programmable Read-Only Memory” chip) in the United States substantially transformed the PROM into a U.S. article. In the United States, the programming bestowed upon each integrated circuit its electronic function, that is, its “memory” which could be retrieved. A distinct physical change was effected in the PROM by the opening or closing of the fuses, depending on the method of programming. The essence of the article, its interconnections or stored memory, was established by programming. *Texas Instruments v. United States*, 681 F.2d 778, 782 (CCPA 1982) (stating the substantial transformation issue is a “mixed question of technology and customs law”).

In the instant case, based on the totality of the circumstances and consistent with the pertinent authorities, we find that the country of origin of the Neat Board Pro is Taiwan. Both the production of the PCBAs and the assembly of the PCBAs into the finished product will occur in Taiwan. The final testing, packing, and programming of the Neat Board Pros will also occur in Taiwan. Although a majority of the components

come from China, the most significant components come from Taiwan, and the cost of the components from Taiwan is significantly higher. Therefore, we find the country of origin of the Neat Board Pro to be Taiwan.

HOLDING:

Based on the information provided, for purposes of U.S. Government procurement, the Neat Board Pro is a product of Taiwan.

Notice of this final determination will be given in the *Federal Register*, as required by 19 CFR 177.29. Any party-at-interest other than the party which requested this final determination may request, pursuant to 19 CFR 177.31, that CBP reexamine the matter anew and issue a new final determination. Pursuant to 19 CFR 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