

# Country of Origin Marking Requirements for Products, Sub-Assemblies, and Parts

**Standard** Responsibility: Mechanical Hardware Development

Document Owner: Robert Myers

---

## 1.0 Change History

Version	Date	Change Description
REV000	2016/03/31	First Toshiba release

---

## 2.0 Scope

---

### 2.1 Objectives

This document defines the legal country of origin (CoO) information commonly required to be shown on all Toshiba Global Commerce Solutions (TGCS) products, sub-assemblies, and parts. It also includes the locations for this information and the design criteria for marking.

For the purpose of this document, a product is defined as any hardware system, machine unit or device offered for sale or lease by TGCS. A part or sub-assembly is a component of a product. All products produced, procured, or repaired by or for TGCS, including finished products, Field Replaceable Units (FRUs), sub-assemblies, parts, media recorded with software programs, manuals accessories and supply items are required to be marked with the appropriate country of origin even if the item is not expected to be in international commerce.

Compliance with this document will ensure consistency of country of origin information for TGCS products, sub-assemblies, and parts from all divisions and manufacturing locations. It will

satisfy the presently known technical, legal, and national requirements for all countries in which TGCS markets or supplies products.

---

## 2.2 Application

This standard applies to all products entering System Design Verification (SDV) or equivalent (e.g., Hardware Functional Test) on or after the publication date of this standard.

---

## 3.0 Document Administration

---

### 3.1 Originating Area and Responsibility

This document is maintained and controlled by TGCS Mechanical Hardware Development.

---

### 3.2 Compliance

Compliance with this standard is required. If there is a business need for a deviation from the requirements of this standard, it must be approved by the TGCS Global Logistics and Trade Compliance Office.

---

### 3.3 Referenced Documents

3ADMECH1001 and the following documents referenced herein can be accessed by contacting your TGCS representative.

- 3AD00500500 Global Labeling Guide / Volume 5 – Part Labels
- 

## 4.0 Requirements

---

### 4.1 Physical Requirements

This marking identifies the country where the product, part, or assembly was created. Additional requirements are noted in Section 4.2. Country of origin marking may be combined with other marking requirements as long as all requirements are met for the combined information.

The minimum size of type shall give an upper-case letter height of 1.5mm. If the information is provided on a label, the material used for the label should be suitable for permanent, durable attachment to the material of the part. The same requirements apply whether labels are pre-printed or printed as part of the manufacturing process.

---

## 4.2 Content

The mark must include the full name of the country of origin in English. The only acceptable abbreviations are UK for the United Kingdom and US or USA for the United States of America. The European Union (EU) should not be used as the name of the country of origin for marking purposes. The mark must be conspicuous, legible and located where it can be easily found.

For legal reasons each country of origin marking must be an accurate statement. The Global Logistics and Trade Compliance Office, should be contacted if there are questions regarding country of origin (TGCSGLTC@TOSHIBAGCS.COM).

The definition of country of origin varies somewhat from country to country. In the United States and many other countries, further work or material added to an article in another country must effect a substantial transformation (e.g., the addition of the processor) in order to render such other country the 'country of origin'. Substantial transformation occurs when, as a result of manufacturing processes, a new and different article emerges. The new article must have a distinctive name, character, or use that is different from that originally possessed by the article or material before being subject to the manufacturing process. Assembly operations that are minimal or simple will generally not result in a substantial transformation.

European Union (EU) regulations state that the country of origin is the country in which the last substantial process or operation took place, resulting in the manufacture of a new product, or representing an important stage of manufacturing.

Specific rules apply to electronic integrated circuits and microassemblies - see Section 4.8.

---

## 4.3 Affixing

The mark shall be permanently applied to the goods and the container or packaging in which the goods will be displayed or sold to the end user.

---

#### 4.4 Exemptions

The country of origin mark shall be permanently applied to the goods, except for the following four cases:

- 1) The goods are of a nature, which cannot be marked, for example, liquid and granular chemicals.
- 2) The articles are too small to be marked, for example, resistors and capacitors.
- 3) The marking process may damage or impair the function of the goods, for example, ball bearings and glass substrates.
- 4) The article is a commercial article that is not built to TGCS-controlled engineering specification.

TGCS requires commercial articles to be marked with country of origin and looks to the Brands/Procurement to make that request of the suppliers of commercial articles. However, if for some reason the commercial article cannot be marked with country of origin, a request for a marking exemption must be made to and approved by the Global Logistics and Trade Compliance Office before that commercial article can be shipped by or for TGCS. Irrespective of an exemption, the immediate container must be marked with the country of origin.

Each article must be marked with the appropriate country of origin unless the article is exempted from marking by the TGCS Trade Compliance Office. Marking exemption requests must be submitted to the Trade Compliance Office, Program Manager for Country of Origin, for review.

The Trade Compliance Office maintains a listing of articles that are exempt from marking. Articles that have been exempted from country of origin marking and additional information regarding TGCS's country of origin marking requirements can be found on the TGCS website (ToshibaCommerce.Com) under About Us>GlobalProcurement>LogisticsInstructions.

---

#### 4.5 Wording

Wording depends on manufacturing status, but articles which are made or finally assembled outside of the US and are determined to have undergone a substantial transformation must carry a country of origin marking statement in the format shown in Figure 1. Examples follow in Figures 2 through 6 with required simplified Chinese wording. Figures 3 and 6 show required wording that differs from Figure 1, where XXX is the full English name of the country of origin.

<b>Made in XXX by   for Toshiba Corporation</b>
---

Figure 1. Statement for products manufactured outside the US by or for Toshiba

**Made in Hungary for Toshiba Corporation**

匈牙利制造

Figure 2 Example of “Made in Hungary” with simplified Chinese

**Made in Mexico  
for Toshiba Corporation  
(Hecho en Mexico)**



墨西哥制造

Figure 3 Example of “Made in Mexico” with simplified Chinese

**Made in Czech Republic for Toshiba Corporation**

捷克共和国制造

Figure 4 Example of “Made in Czech Republic” with simplified Chinese

**Made in United Kingdom for Toshiba Corporation**

英国制造

Figure 5 Example of “Made in United Kingdom” with simplified Chinese

**Made in France by  
Compagnie Toshiba**



法国制造

Figure 6 Example of “Made in France” with simplified Chinese

#### 4.5.1 Parts Automatic Identification

To support efficient data collection of country of origin, articles may be marked with a country of origin bar code (4L bar code) per TGCS specification 3AD00500500. A 4L bar code is not a substitute for the required text in Sections 4.5 and 4.7.

---

#### 4.6 Manufacturing Reconditioning / Renovation

##### 4.6.1 Reconditioned / Renovated By

This label will be attached beside the previously installed legal information label when the product has been reconditioned or renovated by TGCS facility.




**Reconditioned/Renovated  
By Toshiba Corporation  
Durham, North Carolina USA**

Figure 7. Example of a Reconditioned/Renovated By label

##### 4.6.2 Reconditioned / Renovated For

This label will be attached beside the previously installed legal information label when the product has been reconditioned or renovated for TGCS by a non-TGCS manufacturer.

The address of the plant responsible for the reconditioning or renovation must appear on the label.



**Reconditioned/Renovated  
For Toshiba Corporation  
Durham, North Carolina USA**

Figure 8. Example of a Reconditioned/Renovated For label

### 4.6.3 Special Recondition or Special Renovate

For legal reasons, the plant of original manufacture should be stated on either a special Recondition or Renovate label or a separate label. The design of which will be specified by local Industrial Design.

---

## 4.7 USA Requirements

### 4.7.1 Indication

USA law prohibits the use of an unqualified “Made in USA”, “USA”, or “Manufactured by Toshiba Corporation, Durham, North Carolina” marking unless all or substantially all of the contents, components, raw materials and processing or manufacturing that go into the article are of US origin. Based on the nature of products sold by TGCS, this is a rare occurrence. Products manufactured and undergoing a substantial transformation in the USA (whether by TGCS or by a third party for TGCS) of contents, components, and raw materials of mixed national origin must carry the marking in Figure 9 (and Figure 10 if shipped to China) or as shown in Figure 11. Any modification to this language must be approved by the TGCS legal staff.

**Assembled in the US of US and Non-US Components**

Figure 9. Statement for all products manufactured in the US by or for TGCS

**美国制造**

Figure 10. “Assembled in USA” in simplified Chinese

**Assembled in the US of US  
and non-US components for  
Toshiba Corporation**

**美国制造**

**Assembled in the US of**

**US and non-US components for Toshiba Corporation 组**

美国装

Figure 11. Two examples of “Assembled in USA” with simplified Chinese

Specific wording is required for certain product types and countries – see Section 4.9. Any questions relating to this directive should be addressed to the Trade Compliance Office, Program Manager for Country of Origin, who in turn, will work with appropriate legal counsel.

#### 4.7.2 Trade Agreements Act

For TGCS purposes, the country of origin for products for the US Federal Government is generally defined in the Trade Agreements Act.

The Trade Agreements Act of 1979 (TAA) was enacted to implement the International Agreement of Government Procurement the United States negotiated with other nations under the General Agreement on Tariff and Trade, GATT. Under that Agreement, the U.S. Government has committed -- above a certain threshold (approximately \$200,000, but the threshold varies each year) -- to purchase qualifying products only from countries that signed the Agreement. In its federal contracting TGCS must track the country of origin (CoO) of the products it sells and make a representation about the CoO of those products to the U.S. Government. It is important to point out that TAA does not require TGCS to track where it makes the components of the products it manufactures but only where it finally manufactures the products themselves. TAA uses the term “substantial transformation” for final manufacture, which is defined as any significant operation that changes the name, character or use of article(s) into a different article of commerce.

Case law indicates that (1) a change in name alone is insufficient and (2) the operation generally may be insignificant, for example: packaging, testing or inspection. Assembly may meet this definition if it does not involve a genuine manufacturing effort (for example: requires the use of plant machinery, is costly, time consuming, complex, or requires significant expertise), or the components do not lose their individual identities and do not become part of a different article. Questions that arise concerning whether a particular product has been substantially transformed should be directed to the Trade Compliance Office.

---

#### 4.8 Electronic Integrated Circuits & Microassemblies

In the specific case of electronic integrated circuits and microassemblies, but not printed circuit board assemblies, the test used to determine country of origin varies between the European



Union (EU) and the United States and many other countries. Under the EU regulations, the country of origin for electronic integrated circuits and microassemblies is the country in which diffusion took place (that is, where integrated circuits are formed on a semiconductor substrate by the selective introduction of an appropriate dopant, or other technique(s) in which conductor elements, contacts, or other personalized features are created alone or interconnected according to a pre-established pattern).

Applying the rules of origin for the United States and many other countries, the country of origin for electronic integrated circuits and microassemblies is the country in which bond and assembly occurred. To comply with these differing regulations, electronic integrated circuits and microassemblies must carry a country of origin marking statement in the format shown in Figure 12, where XXX is the full name of the country (in English) where bond and assembly occurred, and YYY is the full name of the country (in English) where the chips were diffused.



Figure 12. Statement to appear on all electronic integrated circuits and microassemblies

---

## 4.9 Canada

Domestic Canadian law prohibits the phrase “Made in Canada” or “Manufactured in Canada” unless the last substantial transformation or production operation was performed in Canada resulting in a new and identifiable final product and the product came into being with a Canadian direct labor and/or material content of at least 51%. If substantially transformed, but less than 51% Canadian content, “Assembled in Canada”, should be used.

---

## 4.10 Software

For software, the country of origin is the country where the installation of the software onto the recordable media took place. Diskettes, tapes, compact discs (CDs), and any other removable media onto which software has been installed should be labeled with the country of origin marking in Figure 13, where XXX is the full name of the country (in English) where the software was recorded.

**Recorded in XXX**

Figure 13. Statement to appear on software products

---

#### 4.11 Printed Material

For printed material and publications, the country of origin is the country where the printing operation occurred. Manuals, publications, and other printed materials should be labeled with the country of origin marking in Figure 14, where XXX is the full name of the country (in English) where the material was printed.

**Printed in XXX**

Figure 14. Statement to appear on Printed Materials