
2026 Country Sourcing Scorecard

A neutral 2026 decision guide: whether to stay in China or split your BOM, a 10-country comparison, and a rules-of-origin / tariff workflow for importers.

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DISCLAIMER

This guide is based on LeelineGroup's independent audits and public industry data (freight, tariff, and export statistics cited below). Transit times and MOQs are indicative and vary by supplier and lane. It is provided for informational purposes only and is not a substitute for professional customs advice, legal counsel, or third-party certification.

How This Scorecard Is Structured

There is no single "best" sourcing country — only the best one for your product, your market, and your tariff position. This workbook gives you (1) a 2026 stay-or-split decision guide, (2) a 10-country comparison scorecard, and (3) a rules-of-origin and tariff workflow to verify before you commit.

2026 Decision Guide: Stay or Split?

Your situation	Recommended move
Complex BOM, custom tooling, multi-part assembly	Stay with China as your core node
Planned apparel / high-volume basics	Vietnam (planned) or Bangladesh (volume)
US-bound fast replenishment	Mexico nearshoring
EU / UK fast fashion	Turkey
Electronics contract assembly / precision parts	Malaysia / South Korea BOM split

Cost direction and transit are indicative. Confirm every number against the live tariff schedule (USITC HTS / EU TARIC) and your forwarder before you commit.

10 Countries Compared

All 10 countries (order = weighted rank)

Country	Best for	US transit	EU transit	vs China	Tariff / origin note	MOQ	Key risk
China	Complex BOM, tooling, scale	~35 days	~40 days	Baseline	301: L1-3 25%, 4A 7.5%, 4B 15%	100-500	Tariff, concentration
Vietnam	Planned apparel & bags	~30-40 days	~35-40 days	Often lower	Origin trap: China inputs	500-1,500	Origin, China trims
India	Textile depth, home goods	~35 days	~42 days	Lower	Verify per HS code	500-1,000	QC variance, docs
Mexico	US replenishment	1-5 days	n/a	Higher	USMCA quota, premium	Varies	Higher unit price
Malaysia	Electronics BOM split	~35 days	~40 days	Comparable	E&E 40-48% of exports	Varies	Component sync
Turkey	EU/UK apparel	n/a	~5 days	Higher (premium)	EU nearshore	Varies	Unit cost premium
Bangladesh	High-volume basics	~40 days	~45 days	Lower	EU EBA (transitioning)	1,000-5,000	Compliance, imports
Thailand	Hardgoods, packaging	~38 days	~44 days	Premium	Stable supplier base	Varies	Tooling depth
Indonesia	Footwear, furniture	~42 days	~48 days	Lower	Verify per HS code	Varies	Island logistics
South Korea	Precision, high-spec electronics	~40 days	~45 days	Higher	KORUS FTA	Varies	Unit cost premium

Rules of Origin & Tariff Workflow

Assembly is not origin. Under substantial-transformation rules, a garment assembled in Vietnam from Chinese fabric and trims can still be treated as Chinese origin for tariff purposes. Verify before you move.

1. Confirm the HS code

Identify the correct 10-digit (US) or 8-digit (EU) classification for the finished good. Origin analysis is built on the tariff classification, so an incorrect HS code invalidates it.

2. Check the rule of origin

Determine whether the good qualifies under tariff-shift (CTC), regional-value-content, or a specific process rule in your target market (US CBP, EU rules of origin).

3. Decide the Importer of Record

Confirm who is legally responsible at the border and compare DDP vs DDU terms before you quote landed cost.

4. Run a costed origin analysis

Ask your forwarder to cost the country-of-origin decision before you commit. A "made in Vietnam" label does not guarantee Vietnamese origin.

5. Audit the origin certificate

Check that the factory's certificate of origin matches its actual material sourcing and keep bill-of-materials traceability.

Section 301 Tariff Rates at a Glance

Tariff bucket	Rate
Section 301 List 1, 2, 3	25%
Section 301 List 4A	7.5%
Section 301 List 4B	~15%
Electric vehicles	100%
Solar cells / modules	50%
Semiconductors (HTS 8541/8542)	50%
Lithium-ion batteries (EV) / steel & aluminum	25% (+ Section 232)

Rates change frequently. Check the live schedule at USITC HTS and the USTR Section 301 page before you quote — not this sheet.

External Sources & References

Verify tariff rates, origin rules, and freight data against these official sources.

U.S. International Trade Commission - HTS Online Reference

<https://hts.usitc.gov/>

Search current U.S. tariff schedules to confirm the duty rate on your exact HS code.

USTR - Section 301 Investigations

<https://ustr.gov/issue-areas/enforcement/section-301-investigations>

Official source for Section 301 tariffs on China, exclusions, and Federal Register notices.

EU Commission - TARIC

https://ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp

Search the EU's integrated tariff schedule and import measures.

U.S. CBP - Rules of Origin

<https://www.cbp.gov/trade/rulings>

Substantial-transformation guidance and advance rulings on country of origin.

EURATEX

<https://euratex.eu/>

European Apparel and Textile Confederation - EU supplier ranking data.

World Bank - Manufacturing, value added (% of GDP)

<https://data.worldbank.org/indicator/NV.IND.MANF.ZS>

Manufacturing share of GDP used in the Thailand benchmark.

Flexport Ocean Timeliness Indicator

<https://www.flexport.com/blog/flexport-ocean-timeliness-indicator/>

Door-to-door container transit-time tracking used for US-bound lanes.

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Not Sure Which Country Fits Your Product?

This scorecard flags the trade-offs: landed cost versus transit, tariff exposure versus MOQ, and whether to stay in China or split your BOM. If you want to turn the 10-country comparison into a real decision for your product, our sourcing team can model landed cost for your HS code, check the origin rules, and shortlist the one or two countries worth piloting.

Contact our sourcing team

www.leelinegroup.com/contact/

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