



# **HANDBOOK ON THE PREFERENTIAL TARIFF SCHEME OF THE REPUBLIC OF KOREA**

**in favour of least developed countries**







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United Nations publication issued by the United Nations Conference on Trade and Development.

UNCTAD/ITCD/TSB/Misc.75/Rev.1

eISBN: 978-92-1-004869-9

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## NOTE

The publication was prepared by the Trade Negotiations and Commercial Diplomacy Branch, Division on International Trade and Commodities, UNCTAD. The work was carried out by Taisuke Ito and Daeil Kim under the guidance of Liping Zhang.

The Handbook provides a general explanation of the Preferential Tariff Scheme of the Republic of Korea, aimed at enabling officials and users responsible for or involved in Generalized System of Preferences (GSP) issues to gain a better understanding of the scheme.

The Handbook is based on the following information sources: Customs Act (Act No. 16093, December.31.2018 Partial Amendment); Enforcement Decree of the Customs Act (Presidential decree No. 29530, February.12.2019, Partial Amendment); Enforcement Regulations of the Customs Act (Ministerial ordinance No. 725, May.1.2019, Partial Amendment); Regulations on Providing Preferential Tariff Treatment to Least Developed Countries (Presidential Decree No. 29934, July.1.2019, Partial Amendment); Review paper of the Republic of Korea's scheme of the Ministry of Economy and Finance of the Republic of Korea (May 2019); Notification of preferential rules of origin for least developed countries: the Republic of Korea (World Trade Organization, September 2017).

Products are described in terms of the Harmonized Commodity Description and Coding System, commonly known as the Harmonized System, upon which the customs acts of the Republic of Korea are based. However, matters involving technical interpretation of the Scheme will be determined in accordance with the provisions of the relevant customs acts and regulations of the Republic of Korea.

Although based on official texts, the Handbook cannot be regarded as a substitute for the aforementioned texts. For more detailed information, authentic and up-to-date legal texts should be consulted.

Requests for further information on the Republic of Korea's scheme should be addressed to:

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CONTENTS

Note ..... iv

**I. Checklist: How to benefit from the preferential tariff scheme of the Republic of Korea..... 1**

**II. Explanatory notes on the preferential tariff scheme of the Republic of Korea..... 3**

- 1. Overview..... 4
- 2. Beneficiaries ..... 4
- 3. Product coverage ..... 5
- 4. Depth of tariff cuts..... 6
- 5. Safeguard clause..... 7
- 6. Rules of origin..... 7
  - 6.1. Origin criteria..... 7
    - 6.1.1. “Wholly produced or obtained” products ..... 7
    - 6.1.2. “Sufficiently worked or processed” products..... 7
    - 6.1.3. Cumulation..... 8
    - 6.1.4. Criteria for determining the origin of special goods..... 8
  - 6.2. Direct Consignment rule..... 8
  - 6.3. Documentary requirements of originating status ..... 8
  - 6.4. Exemption of Certificate of origin ..... 9
  - 6.5. Validity and verification of proof of origin ..... 9
    - 6.5.1. Validity..... 9
    - 6.5.2. Verification ..... 9

**Annexes**

- Annex 1. List of least developed countries eligible for preferential tariff..... 11
- Annex 2. Lists of products covered by the preferential tariff scheme of the Republic of Korea..... 13
- Annex 3. Certificate of origin..... 73
- Annex 4. Regulations on Providing Preferential Tariff Treatment to Least Developed Countries..... 77

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