



General Secretariat

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PG0035E1

Brussels, 31 March 2003.

**INTERNATIONAL CONVENTION ON THE SIMPLIFICATION AND
HARMONIZATION OF CUSTOMS PROCEDURES
(AS AMENDED)**

(done at Brussels on 26 June 1999)*

NOTIFICATION BY KOREA

The Embassy of the Republic of Korea has notified the Secretary General, by a communication received on 19 February 2003, that Korea has acceded to the Protocol of amendment to the International Convention on the simplification and harmonization of Customs procedures, done at Brussels on 26 June 1999, and accepted the following Chapters of Specific Annexes contained in Appendix III to the Protocol : A.1, A.2, B.1, B.3, C.1, D.1, D.2, E.2, F.3, G.1, J.2, J.3, J.4 and J.5.

The Republic of Korea makes the following reservations in relation to the Recommended Practices of the accepted Chapters :

Chapter 1 of Specific Annex A

Recommended Practice 7

When the goods are entered into the Customs territory of Korea, cargo declaration should be filed at the Customs office which has jurisdiction over the place where the goods are located.

Recommended Practice 11

For oriental medicines, precious and semi-precious stones (HS 7103-7104), iron scraps, vessels for dismantlement, and fishes (HS 0302-0305, only salted ones for 0305), the import declaration must be submitted to the Customs offices designated specially for that purpose. For instance, when oriental medicines enter Busan, a cargo declaration should be filed at the

* Under the terms of paragraph 3 of Article 3 to the Protocol of amendment, this Convention will enter into force three months after 40 Contracting Parties to the Kyoto Convention (1974) have signed the Protocol of amendment without reservation of ratification or have deposited their instrument of ratification or accession.

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Busan Customs Office while an import declaration should be filed at the Incheon Customs Office.

Chapter 3 of the Specific Annex B

Recommended Practice 7

Customs duties are imposed on some of the goods categorized under Recommended Practice 7 such as some of immigrant's removable articles.

Chapter 1 of the Specific Annex D

Recommended Practice 7

Customs duties are repaid at the time when goods are actually shipped and exported.

Recommended Practice 8

The obligations imposed on temporarily imported goods are not suspended nor discharged upon admission to Customs warehouses.

Recommended Practice 9

Internal duties and taxes are exempt or repaid when goods are actually shipped and exported.

Chapter 2 of the Specific Annex D

Recommended Practice 9

Goods declaration is required for goods introduced into a free zone directly from abroad regardless of availability of information.

Chapter 3 of the Specific Annex F

Recommended Practice 5

Drawback is allowed for imported raw materials only when they are exported within 2 years from the date of import. The period cannot be extended.

Recommended Practice 6

The deadline of application for drawback is within 2 years from the date of export. The period cannot be extended.

Recommended Practice 9

Drawback for customs duties is not paid on deposit of the goods in a Customs warehouses but paid on shipment and exportation of the goods concerned.

Chapter 1 of the Specific Annex G*Recommended Practice 9*

A written Goods declaration is required for the goods, except for traveller's personal effects, to be granted with temporary admission.

Recommended Practice 19

Placing the imported goods under another Customs procedures alone, for instance, admission to Customs warehouses, does not suspend nor terminate temporary admission. Temporary admission is terminated when the goods are shipped and exported.

Recommended Practice 21

Release of securities should be requested to the customs collect or to whom the securities were provided.

Recommended Practice 22

Among the goods listed in the Istanbul Agreement, temporary admission with tax relief is not granted to sports goods, goods intended for tourist promotion, animals and samples.

Recommended Practice 23

Partial conditional relief from import duties and taxes is not granted to goods which are not included in Recommendation Practice 22 and goods in Recommended Practice which do not meet all the conditions for total conditional relief.

Chapter 5 of the Specific Annex J*Recommended Practice 6*

Custom duties are imposed on motor vehicles under HS 8702 and 8703 as well as motor cycles under HS 8711.
