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REGULATIONS ON PROVIDING PREFERENTIAL TARIFF TREATMENT TO LEAST DEVELOPED COUNTRIES

[Enforcement Date 01. Jan, 2017.] [Presidential Decree No.27759, 30. Dec, 2016., Partial Amendment]

기획재정부 (다자관세협력과)044-215-4453



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Article 1 (Purpose)

The purpose of this Decree is to prescribe matters necessary for according preferential tariffs to the least-developed countries pursuant to Article 76 (3) of the Customs Act.

Article 2 (Least-Developed Countries)

"Least-developed countries" in this Decree, means the countries specified in attached Table 1.

Article 3 (Goods subject to Preferential Tariffs and Tariff Rates)

Goods subject to preferential tariffs and the preferential tariff rates applicable thereto shall be as specified in attached Table 2: Provided, That preferential tariff rates may be applied to the goods with a minimum market access quantity set in accordance with the Regulations on Tariff Concessions in the Framework of the World Trade Organization Agreement, Etc., to the extent of such quantity.

Article 4 (Relief of Domestic Industrial Damage) (1) Where importation of specific goods

increases among goods subject to preferential tariff, and causes or is likely to cause serious damage to the domestic industry producing the same goods or goods that directly compete with such specific goods, and therefore it is necessary to prevent such damage, the head of a relevant central administrative agency or an interested party may request the Minister of Strategy and Finance to suspend applying a preferential tariff to the relevant goods.

(2) The head of a relevant central administrative agency or an interested party intending to request the suspension of a preferential tariff pursuant to paragraph (1), shall submit the following data to the Minister of Strategy and Finance:

1. Item number, item name, specification, use, and substitute of the relevant goods;
2. Raw materials used to manufacture the relevant goods; description of manufacturing process of products made from the relevant goods; and use of such products;
3. Records of and plans for the supply and demand during the immediately preceding year and for

the year immediately following the relevant year;

4. Monthly import prices and import volumes from each major country during the past year;
5. Monthly ex factory prices and volumes of release from warehouses of each major domestic manufacturer over the past year;
6. Details of damage to the domestic industry and suspension period of application;
7. Other data evidencing that damage is inflicted or is likely to be inflicted on the domestic industry.

(3) Except in extenuating circumstances, the Minister of Strategy and Finance shall examine whether any ground exists to suspend a preferential tariff, within 15 days from the date the measures are requested pursuant to paragraph (1).

(4) If the Minister of Strategy and Finance finds it necessary to suspend a preferential tariff as a result of the examination conducted pursuant to paragraph (3), he/she shall determine the suspension of the application of preferential tariff without delay and publicly notify such fact.

(5) The suspension of a preferential tariff shall take effect on the date it is publicly notified under paragraph (4).

Article 5 (Provisions on Country of Origin) (1) Goods eligible for the application of preferential tariff, shall be goods wholly produced in or obtained from the exporting country. In such cases, the following goods shall be construed as goods fully produced in or obtained from the exporting country:

1. Raw materials or minerals extracted from the soil, water, sea floor or mines of the exporting country;
2. Agricultural and forest products harvested in the exporting country;
3. Animals raised in the exporting country and products obtained from such animals;
4. Goods obtained through hunting or fishery in the exporting country;
5. Marine products collected from international waters by a vessel of the exporting country and the products produced or processed therefrom. In such cases, "vessel of the exporting country" means a vessel registered in the exporting country and at least 60 percent of the value of which is owned by the people, the government, or the enterprises, associations, etc. registered in the exporting country;
6. Used goods collected in the exporting country, for the purpose of recovering raw materials;
7. Wastes and scrap materials derived from the manufacturing process in the exporting country;
8. Goods exclusively produced in the exporting country using the materials prescribed in subparagraphs 1 through 7 as their raw materials.

(2) In cases of goods finally manufactured or processed in the territory of the exporting country

with raw materials produced in countries other than the exporting country or of undetermined countries of origin, a preferential tariff shall apply only where the price of the relevant raw materials does not exceed 60 percent of the FOB price of the final product. In such cases, when the final product contains any raw material produced in the Republic of Korea, the price of such raw material shall be excluded from the price calculation of the raw material.

(3) The price of the raw materials referred to in paragraph (2) shall be calculated in the following order:

1. The price as at the time they are imported by the exporting country (including freight and insurance premium);
2. The confirmed price initially paid in the exporting country.

(4) Any person who wishes to be accorded preferential tariff treatment shall submit a certificate of origin in the attached form, issued by the exporting government, or by an institution designated by the government, of the exporting country.

(5) Except as otherwise expressly provided for in paragraphs (1) through (4), Article 236 of the Enforcement Decree of the Customs Act shall apply mutatis mutandis to the recognition of countries of origin.

ADDENDA <No. 25056, 31. Dec, 2013>

Article 1 (Enforcement Date)

This Decree shall enter into force on January 1, 2014.

Article 2 (Applicability)

The amended provisions of attached Table 2 shall apply to the goods, the import declaration on which is filed after this Decree enters into force.

ADDENDA <No. 25895, 30. Dec, 2014>

Article 1 (Enforcement Date)

This Decree shall enter into force on January 1, 2015.

Article 2 (Applicability to Changes in Least-Developed Countries, Goods subject to

Preferential Tariff, and Tariff Rates)

The amended provisions of attached Tables 1 and 2 shall apply to the goods, the import declaration on which is filed after this Decree enters into force.

ADDENDA <No. 27759, 30. Dec, 2016>

Article 1 (Enforcement Date)

This Decree shall enter into force on January 1, 2017.

Article 2 (Applicability to Goods subject to Preferential Tariff, and Tariff Rates)

The amended provisions of attached Table 2 shall apply to the goods, the import declaration on which is filed after this Decree enters into force.