

CUSTOMS INFORMATION **TO KOREA**

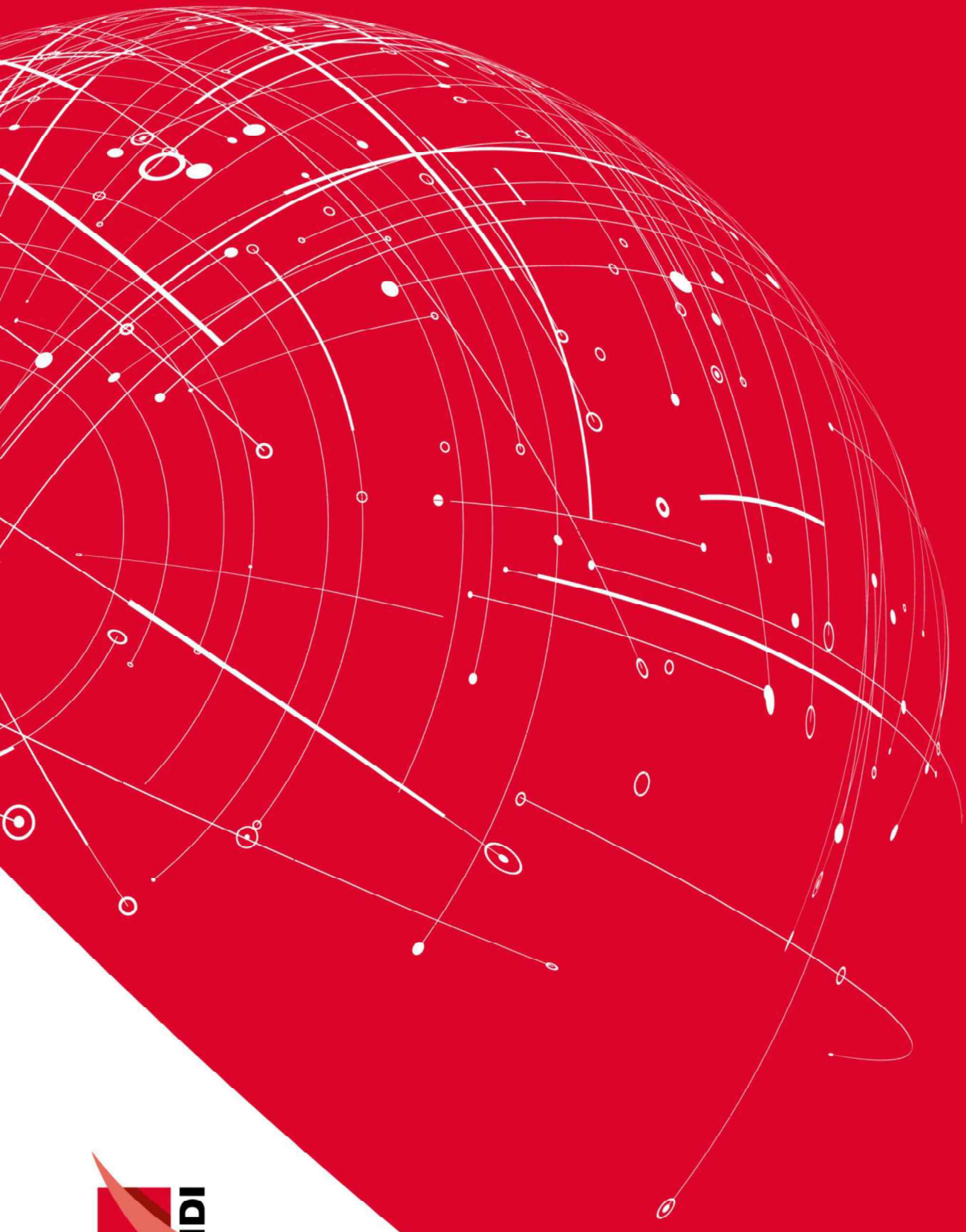
- 1. HOUSEHOLD GOODS**
- 2. VEHICLE(CARS)**
- 3. PROHIBITED ITEMS**
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Customs Guide **KOREA**

Information from FIDI ASIA



Customs guide KOREA

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| GOODS | DOCUMENTS REQUIRED | CUSTOMS PRESCRIPTIONS | REMARKS |
|-------------------------------------|--------------------|--|---|
| <p>General information</p> | | <ul style="list-style-type: none"> ▪ Consignment instructions – Air and Sea shipments Shipper: Client's FULL name as on passport should be declared. Client's FULL name as on passport, (Final Destination City Republic of Korea) c/o your Korean agent's name, Client's Korean address, Your Korean agent's phone. Notify: your Korean agent's name, address, your Korean agent's phone. ▪ Description Section: <ul style="list-style-type: none"> ▪ For LCL shipment, actual no. of cartons needs to be declared with L/V quantities. | <ul style="list-style-type: none"> ▪ Please contact your destination agent should you have any questions. ▪ In case of SOFA shipment, APO address should be inserted into Consignee's info. |
| <p>Korean Customs Houses</p> | | <ul style="list-style-type: none"> ▪ Final designated destination cities for delivery will be the Customs Houses of either Seoul, Daejeon or Busan. ▪ Seoul Customs: <ul style="list-style-type: none"> ▪ Residence in Seoul and Incheon, Gyeonggi Province, Gangwon Province via POE Busan/Incheon ▪ Daejeon Customs: <ul style="list-style-type: none"> ▪ Residence in Daejeon, Chungchung Province, Gwangju & Jeolla Province via POE Busan. ▪ Busan Customs: <ul style="list-style-type: none"> ▪ Residence in Busan and suburb. | |

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| <p>Household goods</p> <ul style="list-style-type: none"> ■ For all: <ul style="list-style-type: none"> ■ BL or AWB Copy. ■ Inventory list. ■ Customs Declaration Forms. ■ Power of Attorney. ■ Privacy consent. ■ Foreigners: <ul style="list-style-type: none"> ■ Passport Copy (Identification & Entry Stamp) from Client and accompanying family members. ■ Marriage certificate, employment letter (incl. start/end date), entry stamp copy. ■ Returning Koreans: <ul style="list-style-type: none"> ■ Passport copy from client and accompanying family members. ■ Certificate of entry & exit from client and accompanying family members. ■ Certificate of Family Relationship. | <ul style="list-style-type: none"> ■ Requirement for Tuberculosis (TB) Test Certificate Submission - Effective as of March 2nd, 2016: <ul style="list-style-type: none"> ■ Certificate of Health (Tuberculosis / TB) will be required for nationals of high TB-burden countries that reside in one of the high TB-burden countries for long-term visa applications (stay period of 91 days or longer). (High TB-burden countries) <ul style="list-style-type: none"> ① Nepal ② East Timor ③ Russia ④ Malaysia ⑤ Mongol ⑥ Myanmar ⑦ Bangladesh ⑧ Vietnam ⑨ Sri Lanka ⑩ Uzbekistan ⑪ India ⑫ Indonesia ⑬ China ⑭ Cambodia ⑮ Kyrgyzstan ⑯ Thailand ⑰ Pakistan ⑱ Philippines ■ Impact on the Foreign Employee / Assignee who will be working in South Korea: <ul style="list-style-type: none"> ■ ① If assignee entered Korea on March 2, 2016 or after: <ul style="list-style-type: none"> ■ Short-term visa holders: required when applying for change of status or extension of stay period to a long-term status. ■ Long-term visa holders (granted on March 1, 2016 or before) holders: required when applying for alien registration. ■ ② If assignee entered Korea on March 1, 2016 or before: <ul style="list-style-type: none"> ■ Diplomat (A-1), Foreign Government Official (A-2), and International Agreement (A-3) status holders. ■ Children aged 5 and under. ■ Short-term status holders who apply | <ul style="list-style-type: none"> ■ Nationals of High TB-burden countries that do not reside in a High TB-burden country do not need the certificate of health (i.e. Chinese national living in Germany). ■ Goods must arrive at POE/AOE in Korea within 6 months of the owner's arrival. ■ Clearance is supposed to take place at a bonded warehouse. ■ Personal effects cannot be customs cleared prior to the shipper's arrival ■ All incoming shipments excluding diplomatic are subject to open inspection by Korean Customs Authority. | |

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| | | <p>for extension of stay period (without converting to long-term status).</p> <ul style="list-style-type: none"> ▪ Duty free entry: <ul style="list-style-type: none"> ▪ Used household effects, excluding commercial commodities and new high value items. ▪ Subject to duties: <ul style="list-style-type: none"> ▪ New furniture 22.5% - 54.8%. ▪ New Carpet: 24.3%. ▪ All brand new electrical items (including items used less than 6 months) 20% of Customs assessed value. ▪ Tobacco products. ▪ Used or new automobiles, boats, aircrafts, motorcycles. ▪ Jewels. ▪ Upright piano (free if over 6 months old): 20%. ▪ Grand piano (free if over 6 months old for piano major diploma holder): 20%. ▪ TV over 65" or a second TV over (29" – 49"). ▪ Second and next golf club: 8%. ▪ Second and next ski: 20%. ▪ Air cleaner: 20%. | |
| <p>Household Goods & Vehicle for Diplomats</p> | <ul style="list-style-type: none"> ▪ BL or AWB copy. ▪ Packing list. ▪ Passport copy. ▪ Application for duty exemption issued by Foreign Affairs Ministry of Korea. ▪ Power of attorney. ▪ Automobile title. ▪ Diplomatic ID card copy. | <ul style="list-style-type: none"> ▪ Customs duty exemption for vehicles, showing: <ul style="list-style-type: none"> ▪ VIN (Vehicle Identity Number). ▪ Year of car. ▪ Model, Brand. ▪ Engine number. | <ul style="list-style-type: none"> ▪ The Embassy or Organization's official stamp should be put on all pages of these listed documents. ▪ Documentary clearance without physical inspection. ▪ The vehicle cannot be sold or transferred to non-diplomatic individual for three (3) years, however, sale or transfer between diplomatic individuals is authorized. ▪ In case of sale or transfer to non-diplomatic |

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| | | | <p>individual within three (3) years, customs duty/tax shall be charged by the Korean Customs.</p> <ul style="list-style-type: none"> ▪ The vehicle must be listed on the inventory with full technical specifications (make, model, plate number, year, etc.). ▪ If Diplomat ID card is still in progress, Certificate of Employment with exact employment period would be mandatory. |
| Precious metal objects | | <ul style="list-style-type: none"> ▪ Subject to payment of duties. | |
| Presents & Souvenirs | | <ul style="list-style-type: none"> ▪ Subject to payment of duties for high valued items. | |
| Antiques, works of art | | <ul style="list-style-type: none"> ▪ Duty free entry unless they are national treasures. | |
| Vehicle, motorcycle & mechanical equipment | <ul style="list-style-type: none"> ▪ Original Title. ▪ Original Registration Certificate. ▪ Original Purchase Receipt or Invoice. ▪ Insurance policy (original or copy). | <ul style="list-style-type: none"> ▪ Subject to payment of duties. | <ul style="list-style-type: none"> ▪ Vehicle must be listed on the inventory with full technical specifications (make, model, plate n°, year, etc.). ▪ Must be registered under consignee name for at least three months at origin. |
| Prohibited items | | <ul style="list-style-type: none"> ▪ Drugs. ▪ Firearms (can only be imported with a special permit from the proper Korean authority). ▪ Ammunition. ▪ Pornographic material. ▪ Imitation of bank notes and coins. | |
| Wine & Alcohols | | <ul style="list-style-type: none"> ▪ Duty free for one bottle of wine or spirit per adult. ▪ For exceeding quantities, the following Customs duty/tax rates apply based on Customs assessed value: | <ul style="list-style-type: none"> ▪ Above rules apply also to diplomats. Please check with your local embassy/destination agent before shipping. |

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| Food | | <ul style="list-style-type: none"> ▪ Wine: 68.25 %. ▪ Cognac: 144.9%. ▪ Whiskey: 155.5%. ▪ Beer: 210.31%. | <ul style="list-style-type: none"> ▪ Small amount of dried & sealed food are okay in sea shipment. |
| Plants & Vegetables | <ul style="list-style-type: none"> ▪ Quarantine certificate of the entrance administration office of airport. | <ul style="list-style-type: none"> ▪ No food in air shipment. ▪ Subject to payment of 20% duty if total amount is too large as part of household goods. | |
| Pets | <ul style="list-style-type: none"> ▪ Under 3 months old docs & cats from any country: <ul style="list-style-type: none"> ▪ Microchip (ISO 11784/11785). ▪ Valid Official Health Certificate from Government official vet. ▪ Including microchip number and the pet is healthy and fit to travel. ▪ Over 3 months old docs & cats from rabies free country: <ul style="list-style-type: none"> ▪ Microchip (ISO standard) ▪ Valid Official Health Certificate from Government official vet: <ul style="list-style-type: none"> ▪ Microchip number. ▪ Official vet must certify the pet is healthy and fit to travel. ▪ Over 3 months old docs & cats from non-rabies free country: <ul style="list-style-type: none"> ▪ Microchip (ISO 11784/11785) ▪ Rabies antibody test between 30 days-24months prior to travel <ul style="list-style-type: none"> ▪ Minimum waiting period from blood serum collection date is 30 days. | <ul style="list-style-type: none"> ▪ There is no mandatory quarantine period unless pet does not meet the regulation. If in such case, pet will be quarantined until the pet meets the regulation or will be returned to the origin country where it departed. | <ul style="list-style-type: none"> ▪ Effective since 1 Dec. 2012. ▪ Dogs and cats will be released only after being inspected by an animal quarantine official at the airport of entry. If the customs documents are prepared properly, dogs/cats can be released within 24 hours. ▪ As it normally takes about 5-6 hours from arrival at AOE Incheon to delivery residence in Seoul, please arrange the airplane which lands at AOE in the morning time during weekdays. ▪ Birds: 5 days of quarantine. |

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| | <ul style="list-style-type: none"> ▪ Result should be equal or more than 0.5IU/ML. ▪ Valid official health certificate from government official vet including: <ul style="list-style-type: none"> ▪ Microchip number ▪ Blood test result ▪ Laboratory details ▪ Official vet must certify the pet is in good health. ▪ Dogs & Cats from Malaysia, Cats from Australia: <ul style="list-style-type: none"> ▪ Official health certificate from Government including: <ul style="list-style-type: none"> ▪ Animal has been kept in a Hendra and Nipah virus free region, or ▪ Animal has been kept in a Hendra and Nipah virus free area for 60 days prior to export and confirms a negative blood test result for Hendra and Nipah Virus within 14 days prior to import. | | |
| Firearms, pistols, rifles, explosives, swords, drugs, narcotics | <ul style="list-style-type: none"> ▪ Special official permit. | | |
| Prohibited Goods | | <ul style="list-style-type: none"> ▪ Pornographic materials. ▪ Forged notes. ▪ Pirated editions. ▪ Counterfeits ... | |



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Customs information of Korea for Automobiles & Motorcycle

AUTOMOBILES

- Used or new automobile can be imported only when the automobile is registered under the name of shipper for over three months.
- All foreign-made new and used cars are subject to Korean customs duty. The rate are as follows:
 - Engine displacement of less than 800 CC : 18.8% of CIF value
 - Engine displacement of 800 - 2000 CC : 26.52% of CIF value
 - Engine displacement of over 2000 CC : 34.24% of CIF value
- In the case of used car, the duty will be calculated based on the following residual value after depreciation which becomes taxbase:
 - * Used more than 6 months : 93.3%
 - 1 year : 88.0%
 - 2 years : 76.6%
 - 3 years : 64.8%
 - 4 years : 52.9%
 - 5 years : 42.5%
 - * Used more than 6 years : 33.7%
 - 7 years : 26.1%
 - 8 years : 19.4%
 - 9 years : 14.2%
 - 10 years : 10.0%

In case the shipper is on diplomatic or SOFA status, car can be imported without duty or tax. In this case, however, the car can not be sold or transferred to other persons for one (1) year after customs clearance. After one year the car can be sold or transferred to other persons however only after paying Korean domestic duty evaluated at that

ADDITIONAL DOCUMENTS REQUIRED - AUTOMOBILE

- Title of Vehicle
- Copy of Registraion Certificate
- Purchase receipt of Invoice
- Insurance policy
- Vehicle must be listed on the inventory with full technical specifications (Maker, Model, Plate number, year, etc.)

MOTORCYCLE

Used or new motorcycle can be imported into Korea only when the motorcycle is registered in the name of shipper or accompanied family member.

All Foreign - made motorcycles, used or new, are subject to be imposed duty at the rate of residual value after depreciation, which becomes taxable based on the resale value in Korea accessed by Korean customs authority.

In case the shipper is on diplomatic or SOFA status, motorcycle can be imported without customs duty. In this case, however, the motorcycle can not be sold or transferred to another person for one (1) year after customs clearance. After one year the motorcycle can be sold or transferred to another person after paying Korean domestic duty.

- All foreign-made **new and used motorcycle** are subject to Korean customs duty. The rate are as follows:
 - Engine displacement of more than 125 CC : 25% ~ 30% of CIF value
- In the case of **used motorcycle**, the duty will be calculated based on the following residual value after depreciation which becomes taxbase:
 - * Used more than 10,000 km : 20.0%
 - * Used more than 5,000 km : 15.0%
 - * Used less than 5,000 km : 10.0%

ADDITIONAL DOCUMENTS REQUIRED - MOTORCYCLE

- Copy of Registration Certificate
- Original receipt of Invoice
- Insurance policy
- Inventory list with full technical specifications (Maker, Model No. Plate No., Year, Manufactured, etc.)

▶ **In the case of automobile or motorcycle, if the owner's arrival into Korea is already over 6 months, the automobile and motorcycle are classified as non-household goods, and the owner has to go through the following formalities after customs clearance :**

- Emission gas level test
By the National Environmental Institute or the Ministry of Environment, Pollution department.
- Noise and Vibration test
By the Ministry of Environment, Noise and Vibration department.
- Type and Model approval
By the Korea Automobile test and Research institute.
- Registration of automobile can be completed after this approval. But in case the automobile is classified as household goods, this procedure is waived. And in the case of motorcycle, only registration of type and model required instead of getting approval (This applies to motorcycle classified as household goods also.)
- Registration & Fees
Vehicle registration offices are available at any places and estimated expenses for the formalities is approx. KW 5,000,000 / US\$ 4,000.00

Notice regarding Importation of Automobile

Please kindly be noticed about new automobile registration formalities after the clearance in Korea. If the consignee does not get a certificate for automobile noise and gas discharge after the customs clearance, it is impossible to register the car in Korea. If your clients let us know the details of their vehicle, we can give them more information including the charge for the certification.

1. Enforcement Date

- October 25, 2005

2. Requirements

- Certification of automobile Noise
- Certification of automobile Gas Discharge

3. Property Liable for Certification

- All foreigners with the exception of Military, DOD Civillians, Invited Contractors, Technical Representatives
- Korean who has a Right of Citizen or Permanent Residence of the other country with the exception of Korean

4. Noncompliance Measures

- It is possible to proceed the customs clearance but noncompliance automobile can not be driven in Korea.

5. Related Institute

- National Environment Institute, Traffic Environment Institute (82-32-560-7654 / 7657)

If you have any further questions regarding these requirements, please contact us at any time.

Notice regarding Wood Packaging Inspections

Effective June 1, 2005, Korean Customs will institute new standards for the importation of wooden packing materials/wooden lift vans. As of June 1st, the necessary fumigation/heat treatment and inspections of wooden packing materials entering Korea, will be required. Please note the following specifications for Quarantine Requirements on Wood Packaging Materials of Imported Consignments.

1. Enforcement Date

: June 1, 2005 (basis : on board date)

2. Regulated Articles

: All non-manufactured wood packaging materials such as pallets, crating, dunnage, packing blocks, etc.

3. Exempted Articles

: Manufactured wood packaging materials such as plywood, particle board, oriented strand board, veneer, etc.

4. Regulated Areas

: All countries

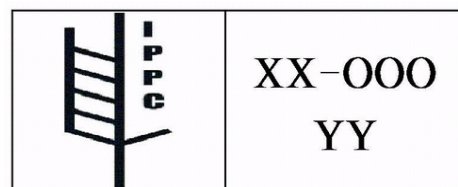
5. Requirements

- All imported wood packaging materials should be treated by following methods, and present this mark which the is the approved treatment on two opposite sides of the articles. (Treatment methods : Heat Treatment(HT) or Methyl Bromide(MB) fumigation according to the Annex I of ISPM No. 15)
- The mark should contain the valid symbol approved by IPPC, country code, unique number of the producer/treatment facility assigned by the NPPO of exporting countries, treatment methods (HT, MB)
- Only HT is accepted as a proper treatment for coniferous wood packaging materials from pine wood nematode distributed countries. (Subjected countries : Japan, China, Taiwan, US, Canada, Mexico, Portugal)

6. Non-compliance Measures

:Treatment, Disposal or Return to the origin

It is imperative that you are aware of this new Korea Customs Act, which will impact shipments of household goods and personal effects.(including automobile)



If you have any further questions regarding these requirements, please contact us at any time.