



8 June 2021

(21-4697)

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**Council for Trade-Related Aspects of  
Intellectual Property Rights**

Original: English

**NOTIFICATION OF LAWS AND REGULATIONS  
UNDER ARTICLE 63.2 OF THE TRIPS AGREEMENT**

REPUBLIC OF KOREA: CUSTOMS ACT

<b>Notifying Member</b>	REPUBLIC OF KOREA
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**Details of the notified legal text**

<b>Title</b>	Customs Act
<b>Subject matter</b>	Other
<b>Nature of notification</b>	<input type="checkbox"/> Main dedicated intellectual property law or regulation <input checked="" type="checkbox"/> Other law or regulation
<b>Link to legal text*</b>	<a href="https://ip-documents.info/2021/IP/KOR/21_1810_00_e.pdf">https://ip-documents.info/2021/IP/KOR/21_1810_00_e.pdf</a>
<b>Notification status</b>	<input type="checkbox"/> First notification <input type="checkbox"/> Amendment or revision to notified legal text <input checked="" type="checkbox"/> Replacement or consolidation of notified legal text(s)
<b>Previous notification(s) referred to</b>	<a href="#">IP/N/1/KOR/O/2</a>
<b>Brief description of the notified legal text</b>	
The purpose of this Act is to properly administer the assessment and collection of customs duties and the customs clearance of exported and imported goods, and to secure revenues from customs duties, with the aim of contributing to the development of the national economy.	
<b>Language(s) of notified legal text</b>	English
<b>Entry into force</b>	31 December 2018;  <i>Article 1 (Enforcement Date)</i> This Act shall enter into force on January 1, 2019: Provided, That the amended provisions of Article 89 (6) shall enter into force on May 1, 2019; and the amended provisions of Articles 37 (5) and (6), 37-4 (4) and (5), 277 (6), and 311 (5) through (7) shall enter into force on July 1, 2019.  <i>Article 2 (Applicability to Submission of Data to Determine Customs Value of Goods Imported by Persons in Special Relationships)</i> The amended provisions of Article 37 (4) and (5) shall begin to apply for the amount of customs duties to be assessed after the same amended provisions enters into force.

	<p><i>Article 3 (Applicability to Surcharges)</i> The amended provisions of the former part of Article 41 (2) shall begin to apply for surcharges to be additionally imposed after this Act enters into force.</p> <p><i>Article 4 (Applicability to Assessment of Adjusted Duties)</i> The amended provisions of Article 50 (2), subparagraph 2 of Article 69, and Article 70 (1) shall begin to apply for cases where an import declaration is filed after this Act enters into force.</p> <p><i>Article 5 (Applicability to Reviews of Advance Rulings on Tariff Classification)</i> The amended provisions of the latter part of Article 86 (3) shall begin to apply for cases where an application for a review of an advance ruling on tariff classification is filed after this Act enters into force.</p> <p><i>Article 6 (Applicability to Revocation of Designation, License, or Registration due to Disqualification of Executive Officers)</i> The amended provisions of the provisos to Articles 89 (4) 1, 178 (2) 2, 204 (3) 2, 224 (1) 2, 327-2 (4) 1, and 327-3 (3) 1 shall also apply to cases where an executive officer of a corporation falls under subparagraph 2 or 3 of Article 175 before this Act enters into force.</p> <p><i>Article 7 (Applicability to Decision on Reinvestigation)</i> The amended provisions of the provisos to Articles 119 (3) and 120 (2), and Article 120 (4) shall begin to apply for an application for examination or adjudication to be filed or for an administrative litigation to be instituted after this Act enters into force.</p> <p><i>Article 8 (Applicability to Application for Permission for Entering and Departing from Areas Other than Open Ports)</i> The amended provisions of Articles 134 (3) and (4), 136 (3) and (4), 140 (2) and (3), 142 (3) and (4), 143 (4) and (5), 158 (3) and (4), 159 (3) and (4), 161 (2) and (3), 185 (3) and (4), and 187 (2) and (3) (including cases of application <i>mutatis mutandis</i> under Article 195) shall begin to apply for permission or approval to be filed after this Act enters into force.</p> <p><i>Article 9 (Applicability to Revocation of Licence of Licensed Bonded Areas)</i> The amended provisions of the proviso to Article 175 shall also apply to cases where the operator of a licensed bonded area falls under subparagraph 6 of Article 175 and the license to establish and operate any other existing licensed bonded area, excluding the relevant licensed bonded area, the license for which has been revoked, is not revoked before this Act enters into force.</p> <p><i>Article 10 (Applicability to Renewal of License of Bonded Stores)</i> The amended provisions of Article 176-2 (6) shall also apply to persons who have obtained license to operate a bonded store before this Act enters into force.</p> <p><i>Article 11 (Applicability to Payment Based on Notification Disposition)</i> The amended provisions of Article 311 (5) through (7) shall begin to apply for a notification disposition to be taken after the same amended provisions enter into force.</p> <p><i>Article 12 (Applicability to Grounds for Disqualification of Business Entities Operating Comprehensive Customs Duties Information Network of Korea)</i> The amended provisions of Articles 327-2 (2) 2 and 327-3 (2) 2 shall also apply to cases where a business entity operating the Comprehensive Customs Duties Network of Korea or an electronic document brokerage entity falls under subparagraph 2 or 3 of Article 175, respectively, before this Act enters into force.</p>
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	<p>Article 13 (<i>Applicability to Sale of Goods Not Shipped out of General Bonded Areas for Long Period</i>) Notwithstanding the amended provisions of Article 201 (5) and (6), goods shipped into and stored in a general bonded area before this Act enters into force shall be deemed shipped thereinto on January 1, 2019.</p> <p>Article 14 (<i>Transitional Measures concerning Application of Simplified Tariff Rates</i>) Notwithstanding the amended provisions of Article 81 (1) through (3), the former provisions shall govern the application of simplified tariff rates on goods on which an import declaration is filed before this Act enters into force.</p>
<b>Other date</b>	

**Notification details**

<b>Submission date of notification</b>	9 March 2021
<b>Other information</b>	<a href="https://www.klri.re.kr/eng.do">https://www.klri.re.kr/eng.do</a>
<b>Agency or authority responsible</b>	Korea Customs Service

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\* Links are provided to texts of laws and regulations notified under the TRIPS Agreement in the form supplied by the Member concerned; the WTO Secretariat does not endorse or revise their content.