



8 June 2021

(21-4698)

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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: ENFORCEMENT DECREE OF THE CUSTOMS ACT

Notifying Member	REPUBLIC OF KOREA
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Details of the notified legal text

Title	Enforcement Decree of the Customs Act
Subject matter	Other
Nature of notification	<input type="checkbox"/> Main dedicated intellectual property law or regulation <input checked="" type="checkbox"/> Other law or regulation
Link to legal text*	https://ip-documents.info/2021/IP/KOR/21_1811_00_e.pdf
Notification status	<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)
Previous notification(s) referred to	IP/N/1/KOR/E/5
Brief description of the notified legal text	
The purpose of this Decree is to prescribe matters delegated by the Customs Act and matters necessary for the enforcement thereof.	
Language(s) of notified legal text	English
Entry into force	
	12 February 2019; <i>Article 1 (Enforcement Date)</i> This Decree shall enter into force on the date of its promulgation: Provided, That the amended provisions of Articles 31, 31-5, 265-2, 270-2 and attached Table 5 shall enter into force on July 1, 2019; and the amended provisions of subparagraph 57 of attached Table 3 shall enter into force on January 1, 2020. <i>Article 2 (General Applicability)</i> This Decree shall begin to apply for the first export declaration, import declaration or return declaration to be filed after this Decree enters into force.

	<p><i>Article 3 (Applicability to Provision of Monetary Security)</i> The amended provisions of Article 10 (2) shall begin to apply for the first monetary security to be provided after this Decree enters into force.</p> <p><i>Article 4 (Applicability to Request for Data to Determine Customs Values on Goods Imported by Persons in Special Relationships)</i> The amended provisions of Article 31-5 (1) shall begin to apply for the first assessment of the amount of duties to be conducted after this Decree enters into force pursuant to the proviso to Article 1 of the Addenda.</p> <p><i>Article 5 (Applicability to Request for Disposition to Assess Adjusted Duties)</i> The amended provisions of Article 91 (1) 7 shall begin to apply for the first request to take a disposition on assessment of adjusted duties pursuant to paragraph 2 of Article 69 of the Act after this Decree enters into force.</p> <p><i>Article 6 (Applicability to Meetings of Tariff Classification Committee)</i> The amended provisions of Article 101 (4) shall begin to apply for the first application for a review of tariff classification to be filed after this Decree enters into force.</p> <p><i>Article 7 (Applicability to Advance Rulings or Review of Advance Rulings on Tariff Classification)</i> (1) The amended provisions of Article 106 (4) shall begin to apply for the first application for an advance ruling on tariff classification to be filed after this Decree enters into force.</p> <p>(2) The amended provisions of Article 106 (6) shall begin to apply for the first application for a review of tariff classification to be filed on or after January 1, 2019.</p> <p>(3) The amended provisions of Article 106 (7) shall begin to apply for the first application for a review of tariff classification to be filed after this Decree enters into force.</p> <p><i>Article 8 (Applicability to New Licenses for Downtown Bonded Stores)</i> The amended provisions of Article 189-2 shall apply begin to apply for the number of new licenses of downtown bonded stores to be determined after this Decree enters into force.</p> <p><i>Article 9 (Applicability to Declaration on Export, Import or Return)</i> The amended provisions of Article 246 (3) shall begin to apply for the first declaration on export, import or return to be filed after this Decree enters into force.</p> <p><i>Article 10 (Transitional Measures concerning Additional Duty Rate on Custom Duties in Arrears)</i> Where customs duties are paid or assessed after this Decree enters into force, in cases where the payment deadline has passed or a duty has been refunded before this Decree enters into force, the former provisions shall govern interest rates for the period ranging from the day following the payment deadline or the date of the refund, to the day before this Decree enters into force, notwithstanding the amended provisions of Article 39 (1).</p>
Other date	

Notification details

Submission date of notification	9 March 2021
Other information	https://www.klri.re.kr/eng.do
Agency or authority responsible	Korea Customs Service

* 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.