

## GUIDE TO USING KAFTA TO EXPORT AND IMPORT GOODS

The Korea-Australia Free Trade Agreement (KAFTA) is a world-class, comprehensive agreement that substantially liberalises Australia's trade with Korea - our fourth-largest trading partner. The Agreement helps level the playing field for Australian exporters competing with those from the United States, the European Union, Chile and the Association of South East Asian Nations (ASEAN), who benefit from existing trade deals with Korea. Without KAFTA, Australian exporters would continue to face a disadvantage in the Korean market.

KAFTA eliminates or reduces barriers to the trade in goods between Korea and Australia. This benefits Australian businesses that seek to export Australian goods to Korea or want to import Korean goods for sale in Australia.

A key impediment to importing and exporting goods is tariffs (customs duties) – taxes imposed by governments on goods arriving from overseas. KAFTA sets Korean tariffs at zero for 84 per cent (by 2013 import value) of Australian exports on day one of KAFTA's operation, rising to 95.7 per cent within 10 years and 99.8 per cent once KAFTA is fully implemented. KAFTA also sets Australian tariffs at zero on 86 per cent of Korean exports from day one, rising to 100 per cent in eight years.

This step-by-step guide seeks to assist Australian exporters and importers in taking advantage of preferential tariff treatment under KAFTA.

This guide will help you answer the following questions:

- **What goods am I exporting/importing?**
  - Identifying the customs tariff code for a good is a critical first step.
- **How are these goods treated under KAFTA?**
  - This guide will assist you to identify the preferential duty rate for your goods.
  - Most eligible goods will benefit from a 'preferential' (i.e. lower) duty rate under KAFTA.
- **Where are my goods produced?**
  - Only goods that 'originate' in Australia or Korea are eligible for preferential tariff treatment under KAFTA. There are specific rules to determine eligibility.
  - This prevents parties from other countries gaining the benefit of KAFTA by simply transshipping their goods through Australia or Korea.
- **My goods qualify for preferential treatment under KAFTA. How do I ensure I get the lower tariff rate?**
  - Goods seeking preferential treatment under KAFTA must be accompanied by appropriate documentation, known as a 'certificate of origin'.

### FOUR STEPS TO USING KAFTA:

**Step 1: WHAT** goods am I exporting or importing?  
(tariff classification)

**Step 2: HOW** are these goods treated under KAFTA?  
(tariff treatment)

**Step 3: WHERE** are my goods produced?  
(rules of origin)

**Step 4: CERTIFY** your goods with a Certificate of Origin

# 1 WHAT

## STEP 1: IDENTIFY THE TARIFF CLASSIFICATION OF YOUR GOODS

Determining how KAFTA treats a particular good depends on correctly identifying that good.

In KAFTA, goods are identified by reference to an internationally-recognised system known as the *Harmonized Commodity Description and Coding System*, commonly referred to as the **Harmonized System (HS)**. The HS is a broad classification system of approximately 5000 six-digit product categories. Typically, each country further sub-divides the six-digit HS product categories into eight-digit or more tariff lines for greater specificity (Australia uses eight-digit tariff codes and Korea uses ten-digit codes).

### Classification

There are multiple ways to find out the HS code applicable to your product:

1. For imports to Australia, use the working tariff provided by the *Australian Customs and Border Protection Service (ACBPS)* which lists all tariff classifications under [Schedule 3 of the Customs Tariff Act 1995](#); or
2. For exports to Korea, use the Korean Customs Service [Tariff Database Inquiry](#), to search for your product by name.

### Advance Rulings

If in doubt about the HS classification applicable to your goods, it is a good idea to seek an advance ruling from the appropriate customs administration.

#### Exporters

Australian exporters may seek formal advice from the Korea Customs Service on the tariff classification of the goods intended for export to Korea. This advice can be obtained through an 'advance ruling', which is an official ruling on tariff classification of a good that is binding on the Customs administration.

#### Importers

If you are importing goods into Australia and would like an advance ruling on a classification of a good, please contact the ACBPS. More information can be found at <http://www.customs.gov.au/tariff/tariff-advice.asp>.

### Advance Rulings

Australia and Korea are required to provide written advance rulings on tariff classification, valuation and origin in response to requests by importers or by exporters or producers in the exporting Party. This gives greater certainty to businesses.

Advance rulings can cover the HS classification applicable to your goods, the method the relevant customs authority will use to assess the value of your goods or whether your goods are considered 'originating' for the purposes of KAFTA (see Step 3).

## 2 HOW

### STEP 2: UNDERSTAND HOW YOUR GOODS WILL BE TREATED UNDER KAFTA

Once you have the tariff code, you can determine how your goods will be treated under KAFTA. Both Korea and Australia have set out their commitments to reduce duty rates on goods in lists, called tariff schedules.

The schedules contain thousands of rows of tariff lines that show in a column the base duty rate on which reductions occur. In a separate column a code is used to indicate the tariff staging category.

You can check how your goods will be treated by either country by reading their tariff schedules, both of which can be found in KAFTA Chapter Two, *Trade in Goods: Schedule of Tariff Commitments*, available at [www.dfat.gov.au/fta/kafta](http://www.dfat.gov.au/fta/kafta).

#### Exporters

If you are exporting to Korea, you will need to check Korea's tariff schedule. Korean staging categories range from '0', indicating immediate elimination, to '20', indicating gradual elimination of the tariff over 20 equal annual stages, beginning on the date of KAFTA's entry into force.

The special categories 'B', 'S' and 'E' relate to tariffs which will not be fully eliminated ('B'), tariffs which will be fully eliminated only on a seasonal basis ('S') and tariffs which will remain at the base rate ('E'). Details of these categories are outlined

in [Annex 2-A Section B: Tariff Schedule of Korea](#).

Special category 'R' relates to rice products, which are not covered by KAFTA.

KAFTA also allows a certain volume of some goods that would otherwise be subject to a high tariff to be imported duty free (referred to as a 'Tariff Rate Quota'). For example, in the first 14 years of KAFTA, Australian businesses will be able to export duty free ('in-quota' rate) up to 50,000 metric tonnes of fodder annually to Korea (the 'over-quota' duty rate will be gradually reduced to zero over 15 equal annual stages beginning on the date of

entry into force of KAFTA.) Details of goods subject to a quota are found in [KAFTA Appendix 2-A-1](#).

Korean Customs publishes data on quota usage and availability on its [website](#).

#### Importers

If you are importing from Korea, you will need to check Australia's tariff schedule. Australian staging categories range from '0', indicating immediate elimination on entry into force, to '5', indicating gradual elimination of the base duty rate over 5 equal annual stages, beginning on entry into force of KAFTA. Other categories such as '8A' are outlined in [Annex 2-A Section A: Tariff Schedule of Australia](#).

#### What year has KAFTA reached now?

When reading the schedules, it is important to know the year of KAFTA's operation. KAFTA entered into force in 2014, making that the first year of the agreement. The remainder of the agreement is therefore dated as follows:

Date commencing	Year of KAFTA's operation
1 Jan 2015	2
1 Jan 2016	3
1 Jan 2017	4
1 Jan 2018	5
1 Jan 2019	6
1 Jan 2020	7
1 Jan 2021	8
1 Jan 2022	9
1 Jan 2023	10
1 Jan 2028	15
1 Jan 2032	20

# KOREA-AUSTRALIA

## Free Trade Agreement

### Reading the Tariff Schedule – examples

Each tariff line contains the following details:

- a 'base rate' column showing the base duty rate or tariff that applied in 2010. This is the starting point on which tariff treatment occurs; and
- the staging category column indicates the rate of elimination or reduction of tariffs under KAFTA.

For example (using the Korean Schedule):

HSK 2010	Description	Base Rate	Staging Category
1212994000	Sugar Cane	3	0
0809401000	Plums	45	10
1108130000	Potato Starch	455	B

For sugar cane, Korea's base tariff is three per cent and sugar cane falls into category '0'. Reading the category descriptions in Section B of Annex 2A of KAFTA, tariffs in category '0' will be 'eliminated entirely and such goods shall be free of customs duty on the date of entry into force of this Agreement'. Accordingly, Korea's three per cent tariff on sugar cane will be eliminated immediately on KAFTA's entry into force.

In the case of plums, Korea's base tariff is 45 per cent and plums fall into category '10'. Tariffs in category '10' will be 'removed in 10 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year 10'. Accordingly, the tariff reduction schedule on plums under KAFTA would be:

Tariff on Australian plums (at most):	
2014 (entry into force)	40.5%
2015	36.0%
2016	31.5%
2017	27.0%
2018	22.5%
2019	18.0%
2020	13.5%
2021	9.0%
2022	4.5%
2023	0.0%
2024	0.0%

Potato starch falls into category 'B': tariffs that won't be completely eliminated under KAFTA, but will be reduced in ten equal stages to 50 per cent of their base value. As potato starch currently attracts a tariff of 455 per cent, it will reduce from that amount by 5 per cent each year (22.75 per cent) until it reaches 50 per cent of the base tariff (227.5 per cent) in year 10, where it will remain.

### 3 WHERE?

#### STEP 3: DETERMINE WHETHER YOUR GOODS MEET RULES OF ORIGIN REQUIREMENTS

KAFTA preferential rules of origin (ROO) are agreed criteria used to ensure that only goods originating in either Korea or Australia enjoy duty preferences. Preferential ROO are required to prevent transshipment, whereby goods from a third party are redirected through either Korea or Australia to avoid the payment of import tariffs. Any imports into Korea or Australia that do not comply with the ROO set out in Chapter 3 and Annex 3-A *Schedule of Product Specific Rules* will be subject to the general rate of duty instead of the preferential rates available under KAFTA.

In general, a good will qualify as 'originating' under KAFTA if it is:

- wholly obtained or produced entirely in Korea or Australia (or both);
- produced entirely in Korea or Australia (or both), from materials classified as 'originating' under the ROO; or
- manufactured in Korea or Australia (or both) using inputs from other countries, and meets the Product Specific Rule (PSR) applicable to that good.

#### Wholly Obtained Goods

Wholly obtained goods are goods which are exclusively derived from one country. Typically these are agricultural goods and natural resources. The table on page 10 sets out the categories of goods which KAFTA treats as wholly obtained.

KAFTA also treats goods that are made exclusively from wholly obtained goods as being wholly obtained (Art. 3.2 (l)).

#### Goods containing inputs from outside Korea or Australia

Goods made from inputs sourced from outside Korea or Australia may still qualify as originating, as long as they have undergone a 'substantial transformation' in Korea or Australia (or both).

Product Specific Rules (PSRs) set out in [Annex 3A: Product Specific Rules of Origin](#), provide rules by which Korean and Australian customs authorities will determine whether a good has undergone a substantial transformation. If your good contains inputs from outside Australia or Korea, you will need to check the applicable PSR to determine whether your good qualifies as originating.

#### Understanding PSRs

##### *Change in tariff classification*

Most PSRs in KAFTA apply a change in tariff classification (CTC) approach. A CTC rule requires that any non-originating inputs/materials that are incorporated into the final good undergo a specified change in tariff classification (HS code) in Australia or Korea.

For example, pure gold (HS 7108.13) has a different classification to gold jewellery (HS 7113.19). In the process of being incorporated into jewellery, the tariff classification of pure gold changes. This means that jewellery manufactured in Australia or Korea from imported gold

would count as 'originating', regardless of where the original gold came from.

Different products may be subject to different CTC rules. There are three levels of CTC rule which could apply:

- **Change in Chapter (CC)** – change in any of the first two digits (or 'chapter') of the HS code of non-originating materials once part of the finished product. E.g. importing oranges (HS Code **0805.10**, from Chapter 8) and juicing them to create orange juice (HS code **2009.19**).
- **Change in tariff heading (CTH)** – change in any of the first four digits of the HS code of non-originating materials once part of the finished product. E.g. changing pure gold (HS **7108.13**) to gold jewellery (HS **7113.19**).
- **Change in tariff subheading (CTSH)** – change in any of the six digits of the HS code of non-originating materials once part of the finished product. E.g. importing roasted coffee (HS **0901.21**) and decaffeinating it to produce decaffeinated coffee (HS **0901.22**).

Some CTC rules specifically exclude the possibility of applying a CTC rule to certain inputs. This is done by excluding chapters. For example, wheat flour (HS 1101.00) is 'CC except for Chapter 10'. Chapter 10 includes all cereals. This rule therefore means that flour produced using non-originating inputs from any chapters other than chapter 10 will be originating.

### *Regional Value Content*

A CTC is not the only way to identify substantial transformations. Some PSRs require a product to have undergone a specific amount of value-add in Korea or Australia, measured by the regional value content (RVC) of the good. Some PSRs provide an RVC rule as an alternative to a CTC rule, others require an RVC in addition to a CTC rule.

An RVC approach stipulates that originating materials and processes must represent a specific proportion of the product's final value. More information about calculating RVC is provided on page 10.

# KOREA-AUSTRALIA

## Free Trade Agreement

### *How to find the PSR applicable to your product*

Using the tariff classification from step 1, you can check [Annex 3-A: Schedule of Product Specific Rules](#).

PSRs are listed at the HS six-digit level. Using the first six digits of the relevant country-specific tariff code, identify the relevant entry in the PSR list. Once you have found the relevant entry, the third column will identify the PSR for that product, for example:

<u>HS Code</u>	<u>Description</u>	<u>PSR</u>
0710.90	Mixtures of vegetables – frozen	<b>CC</b>
2009.90	Mixtures of Juices	<b>CTH or RVC(40)</b>
8701.10	Pedestrian-controlled tractors	<b>CTH and RVC(40)</b>

In the above example, non-originating inputs into mixtures of frozen vegetables must undergo a change in chapter (change in the first two digits of the HS classification).

Mixtures of juices, on the other hand, must either have all non-originating materials used in production undergo a change in the tariff classification at the 4-digit level or be made with an RVC of at least 40 per cent. Tractors must undergo the change in tariff classification at the 4-digit level and retain an RVC of 40 per cent.

Further information can be found in the headnotes to Annex 3-A or by contacting your customs broker.

### Other Important ROOs

There are other important factors to take into account in understanding whether your good qualifies as 'originating'.

#### *De Minimis*

Where a good contains a small amount of imported inputs, but those non-originating inputs fail to achieve the necessary CTC once incorporated in the final good, the product may still qualify as originating. If the value of all non-originating materials used in producing the good does not exceed 10 per cent of the adjusted value of the good, the product will count as originating under the *de minimis* rule. There are exceptions to this rule, and goods seeking *de minimis* classification must comply with any other applicable requirements of the ROOs. Further information can be found in KAFTA Art.

3.6. Box 3 on page 10 provides details on calculating a good's adjusted value.

#### *Accumulation*

The rule of accumulation provides that goods which are originating in one country are considered originating in the other for the purposes of KAFTA. Thus, if Australian-originating goods were incorporated into a product made in Korea, that input would be treated as if it originated in Korea. This means that, under KAFTA, a Korean exporter to a third country, including countries with which Korea has Free Trade Agreements, is more likely to consider inputs sourced from Australia.

#### *Fungible goods and materials*

Fungible goods are those which are identical or interchangeable, because they are of the same kind of commercial

quality, possess the same technical and physical characteristics, and, once mixed, cannot be readily distinguished.

Examples include natural gas, grain, or simple parts (e.g. rivets). Specific accounting rules apply to exporters wishing to demonstrate that fungible goods are originating under KAFTA. More information is available in Art. 3.7

### *Non-qualifying processes*

Goods will not qualify as 'originating' if they have only undergone a simple process such as packaging, simple grinding or washing. A full list of processes that will not confer origin is available in KAFTA Art. 3.12.

### *Indirect materials*

Materials which are used in the production of a good, but are not physically part of it, are not counted in determining whether a product is originating. Examples include fuel and energy, tools, moulds, catalysts and solvents. A full list is available in KAFTA Art. 3.11.

### *Accessories, spare parts and tools*

The origin of accessories, spare parts or tools presented and classified with a good will not be taken into account to assess whether a good has complied with applicable ROOs, provided that the quantity of accessories is what is customarily supplied with those finished goods and they are not invoiced separately. The value of accessories, spare parts and tools is considered, however, in assessing a good for the purposes of an RVC rule.

### *Packaging materials, containers and packing*

Retail packaging materials are not taken into account to determine whether a

product incorporates non-originating materials. However, the value of retail packaging materials is considered in assessing the value of a good for the purposes of an RVC rule, where one applies. Further information can be found in KAFTA Art. 3.9. Packing materials for shipping and transport are not considered in the origin determinations. Refer to Art. 3.10 for further detail.

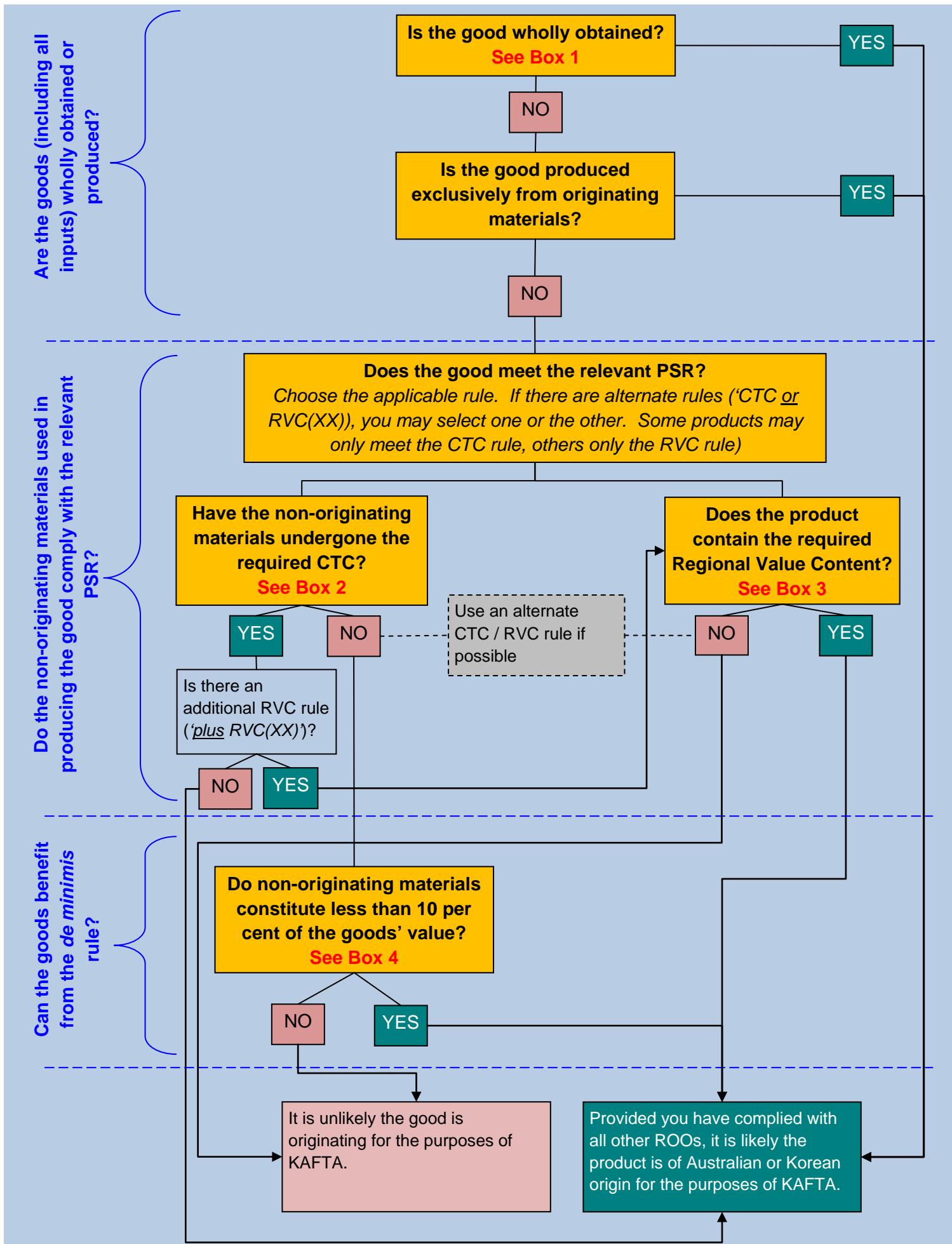
### *Transit through a third-party*

KAFTA is designed to reflect modern trading practices, including the use of transport and distribution hubs for consignments of goods. Under KAFTA Art. 3.14, goods that are transhipped through a third-party (e.g. Singapore) will not lose their originating status so long as they do not undergo any operation other than storing, repacking, relabelling, splitting up for transport reasons or any operation necessary to preserve the goods in good condition to be transported on to Korea or Australia.

Goods shipped through a third-party must remain under customs control, or they will lose their originating status.



# A SIMPLE GUIDE TO USING RULES OF ORIGIN UNDER KAFTA



## A SIMPLE GUIDE TO USING RULES OF ORIGIN UNDER KAFTA

1. Is the good wholly obtained?	2. Does the good meet the relevant Change in Tariff Classification Rule?	3. Does the good comply with the Regional Value Content rule?	4. Can the good benefit from the <i>de minimis</i> principle?
<p><b>Wholly obtained goods from the territory of one or both of the parties (see Art. 3.2):</b></p> <ul style="list-style-type: none"> <li>mineral goods and other natural resources extracted;</li> <li>vegetable goods grown and harvested, picked or gathered;</li> <li>live animals born and raised in the territory;</li> <li>goods obtained from live animals born and raised in the territory;</li> <li>goods obtained from hunting, trapping, gathering, capturing, aquaculture or fishing conducted within land territory, internal waters and territorial sea;</li> <li>fish, shellfish and other marine life taken from the sea, seabed, ocean floor or subsoil outside the territorial sea by an Australian or Korean flagged vessel;</li> <li>goods produced on board a Korean or Australian-flagged factory ship from the fish, shellfish or other marine life referred to above;</li> <li>goods, other than fish, shellfish and other marine life, taken or extracted from any seabed, ocean floor or subsoil outside the territory where Korea or Australia have rights to exploit that seabed, ocean floor or subsoil;</li> <li>goods taken from outer space, provided they are processed in Korea or Australia;</li> <li>waste and scrap derived from production in the territory;</li> <li>waste and scrap derived from used goods collected in the territory, provided that such goods are fit only for the recovery of raw materials; or</li> <li>goods collected from the territory which can no longer perform their original purpose and are fit only for the recovery of raw materials.</li> </ul>	<p>Check the CTC rule applicable to the tariff classification for your goods at <a href="http://www.dfat.gov.au/fta/kafta/html/kafta-schedule-product-specific-rules.html">http://www.dfat.gov.au/fta/kafta/html/kafta-schedule-product-specific-rules.html</a></p> <p><b>CC</b> – do the non-originating inputs that went into the product now come under a different chapter as part of the finished product (change in any of the first two digits of the tariff classification)?</p> <p><b>CTH</b> – do the non-originating inputs that went into the good now come under a different tariff heading as part of the finished product (change in any of the first four digits of the tariff classification)?</p> <p><b>CTSH</b>— do the non-originating inputs that went into the product now come under a different tariff subheading as part of the finished product (change in any of the six digits of the tariff classification)?</p>	<p><b>Working out the RVC</b></p> <p>The RVC percentage of a good can be assessed using either of the following two methods. Further information is available in KAFTA Art. 3.3:</p> <p><i>The build-up method:</i></p> $RVC = \left[ \frac{(AV - VNM)}{AV} \right] \times 100$ <p><i>The build-down method:</i></p> $RVC = \left( \frac{VOM}{AV} \right) \times 100$ <p><b>RVC</b> is the regional value content, expressed as a percentage;</p> <p><b>AV</b> is the adjusted value of the good, either:</p> <ul style="list-style-type: none"> <li>the Free On-Board (FOB) value of the good, inclusive of the cost of transport and insurance to the port or site of final shipment abroad; or</li> <li>if there is no FOB value of the good or it is unknown and cannot be ascertained, the value determined in accordance with the Customs Valuation Agreement.</li> </ul> <p>The value of goods is worked out in accordance with the <i>WTO Customs Valuation Agreement</i>. Generally speaking, the value is the purchase price of the good plus any transaction costs like brokerage, packaging etc). Consult your customs broker if you think there may be an issue in identifying the value of your goods.</p> <p><b>VNM</b> is the value of non-originating materials used in the production of the good.</p> <p><b>VOM</b> is the value of originating materials used in the production of the good</p> <p>Further information on calculating the VNM and VOM is available in KAFTA Art. 3.4.</p>	<p><i>De minimis</i> allows goods where the inputs have not undergone the requisite CTC to still qualify as originating if the value of non-originating materials does not exceed 10 per cent of the adjusted value of the final good.</p> <p>Goods with the following HS Codes are excluded from the operation of <i>de minimis</i>:</p> <ul style="list-style-type: none"> <li>0301-0303 (live, fresh, chilled or frozen fish);</li> <li>0305-0308 (dried or smoked fish, other fish products, crustaceans, molluscs and other aquatic invertebrates);</li> <li>0701-0701.10 (potatoes);</li> <li>0713-0714 (various vegetables);</li> <li>0801-0810 (various fruits); and</li> <li>0813.10 – 0813.40 (dried fruits and fruit and nut mixtures).</li> </ul> <p>The 10 per cent rule applies specifically to the weight of non-originating yarn or fibres for goods in HS Chapters 50-63. See Art. 3.6 for more information.</p>

## 4 CERTIFY

### STEP 4: PREPARE A CERTIFICATE OF ORIGIN FOR YOUR GOODS

Once you have gone through the first three steps and determined that your goods will qualify for preferential tariff treatment under KAFTA, you will need to complete the appropriate documentation to demonstrate this, should you be asked, to the importing customs. This is done primarily by using a Certificate of Origin (COO).

A COO should be prepared by the exporter or the producer. This is known as self-certification. Australian exporters also have the option of obtaining a COO from an authorised body – the Australian Chamber of Commerce and Industry (ACCI) or the Australian Industry Group (Ai Group). Contact details for these organisations can be found on page 13, charges will apply for a COO from ACCI or Ai Group.

COOs must, as a minimum, include information under 11 different headings ('data elements') to enable customs authorities to assess the goods. These data elements are set out in KAFTA Annex 3C. KAFTA Annex 3D also provides a model COO, reproduced at the end of this document, for those choosing to prepare the COO themselves.

COOs can apply to a single shipment, or multiple importations of goods of the same description that occur while the COO remains valid. COOs remain valid for at least two years.

Exporters or producers must maintain all records necessary to demonstrate goods' origin for five years after signing a COO. KAFTA Art. 3.22 provides further detail on record keeping requirements.

### Waiver of Certificate of Origin

A COO will not always be required. For certain goods, Australia or Korea have waived the requirement altogether. Neither country will require a COO for goods where the total customs value is less than \$1000 AUD (for Australia) or the equivalent of \$1000 US (for Korea). KAFTA allows both countries to raise this threshold as required. You should check with the relevant importing customs for more up-to-date information.

### Verification

Customs authorities may occasionally need to verify the information contained in a COO. The approach they follow for such processes is outlined in KAFTA Art. 3.23. Verification activities may involve:

- requests for information from the authorised body (ACCI or Ai Group), the importer, the exporter, or the producer;
- requests for information from the exporting customs administration; or
- a request to undertake a verification visit to the premises or factory of the exporter or producer.

Where information is requested, an importer, exporter, producer or authorised body has 30 days to respond. When a visit is requested, an exporter or producer should provide written consent within 30 days from the receipt of notification.

# KOREA- AUSTRALIA

## Free Trade Agreement

### Appeal Procedures

If you are unhappy with a decision made by a customs administration at any point in seeking preferential treatment under KAFTA, you may be entitled to appeal that decision under KAFTA Art. 4.8. You should consult your customs broker and legal adviser if you wish to pursue an appeal.

### Disclaimer

DFAT does not guarantee, and accepts no liability whatsoever arising from or connected to, the accuracy, reliability, currency or completeness of any material in this Guide or any linked Australian Government website. Users of this Guide should exercise their own skill and care with respect to the information and advice in this Guide.

# KOREA- AUSTRALIA

## Free Trade Agreement

### CONTACTS FOR FURTHER INFORMATION

#### Australia

- *Department of Foreign Affairs and Trade* (for general inquiries concerning KAFTA)  
Ph: (02) 6261 1111  
Email: [KoreaFTA@dfat.gov.au](mailto:KoreaFTA@dfat.gov.au)  
Web: <http://www.dfat.gov.au/fta/kafta/>
- *Australian Customs and Border Protection Service* (for all customs matters, advance rulings, queries about tariff classification, ROOs and COOs)  
Ph: 1300 363 263  
Web: <http://www.customs.gov.au/faq/Contact.asp>
- *Australian Chamber of Commerce and Industry* (for queries regarding COOs)  
Ph: (02) 6273 2311  
Email: [info@acci.asn.au](mailto:info@acci.asn.au)  
Web: [www.acci.asn.au](http://www.acci.asn.au)
- *Australian Industry Group* (for queries regarding COOs)  
Web: <http://www.aigroup.com.au/contact> (various offices around Australia)

#### Korea

- *Korean Customs Service*  
Web: <http://www.customs.go.kr/>

### ANNEX: SAMPLE CERTIFICATE OF ORIGIN

#### Australia-Korea Free Trade Agreement

#### Certificate of Origin

Please Print or Type

1. Issuing number:

2. Exporter – name and contact details:		3. Blanket period for multiple shipments: From: (DD/MM/YYYY) To: (DD/MM/YYYY)	
4. Producer – name and contact details (optional field):		5. Importer – name and contact details (optional field)	
6. Description of good(s) (including quantity, invoice number or other unique reference number where appropriate):		7. Harmonized System code (six digits):	8. Preference criterion:
9. Observations (optional field):			
10. Declaration:  I certify that:			
<ul style="list-style-type: none"> <li>- The information in this document is true and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document.</li> <li>- I agree to maintain, and present upon request, documentation necessary to support this Certificate, and to inform, in writing, all persons to whom the Certificate was given of any changes that would affect the accuracy or validity of this Certificate.</li> <li>- The goods originate in the territory of one or both Parties and comply with the origin requirements specified for those goods in the Australia—Korea Free Trade Agreement.</li> </ul> <p>This Certificate consists of ____ pages, including all attachments.</p>			
11. Signature		Company or Authorised Body:	
Name:		Title:	
Date:		Contact details:	