

**ANNEX III**  
**Certificate of origin**

<p>1. Exporter (business name, address, country)</p> <p>2. Importer (business name, address, country)</p>		<p>Reference No.</p> <p>Certificate of Origin for Preferential Tariff for Least-Developed Countries</p> <p>(Combined declaration and certificate)</p> <p>Issued in .....(country)</p> <p style="text-align: center;">See notes overleaf</p>			
<p>3. Means of transport and route</p>		<p>4. For official use</p>			
<p>5. HS code</p>	<p>6. Marks and numbers of packages</p>	<p>7. Number and kind of packages: description of goods</p>	<p>8. Origin criterion (see notes overleaf)</p>	<p>9. Gross weight or other quantity</p>	<p>10. Number and date of invoices</p>
<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in</p> <p>.....</p> <p>(country)</p> <p>and that they comply with the origin requirements specified in the Presidential Decree on Preferential Tariff for Least-Developed Countries.</p> <p>-----</p> <p>(Importing country)</p> <p>.....</p> <p>Place and date, signature of authorized signatory</p>			<p>12. Certificate</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct</p> <p>.....</p> <p>Place and date, signature and stamp of certifying authority</p>		

## Notes

### 1. General Conditions

To qualify for preference, products must:

- (a) fall within a description of products eligible for preference according to the Presidential Decree on Preferential Tariff for Least-Developed Countries of the Republic of Korea; and
- (b) Comply with the rules of origin set out in Article 5 of the Presidential Decree on Preferential Tariff for Least-Developed Countries. Each article in a consignment must qualify separately in its own right; and
- (c) Be consigned directly from the country of exportation to the Republic of Korea. However, the followings are considered as consigned from the country of exportation to the Republic of Korea:
  - (i) If it is proved that the product just passes through a non-originating territory for geographical reasons or is trans-shipped or temporarily stored in a bonded area of a non-originating territory; or
  - (ii) The products re-exported into the Republic of Korea after exported to a non-originating territory for display at exhibitions or fairs.

### 2. Entries to be made in box 8

Preferential products must be wholly or partly produced or obtained in the exporting country in accordance with the origin requirements set out in paragraph 1 and 2 of Article 5 of the Presidential Decree on Preferential Tariff for Least-Developed Countries.

- (a) Wholly produced or obtained products: enter the letter "A" in box 8.
  - (b) Products not wholly produced or obtained: enter the letter "B" in box 8. Entry of letter "B" should be followed by the sum of the value of inputs originating from other countries than the exporting country or of undetermined origin, expressed as a percentage of the F.O.B. price of the exported products; (example "B" 40 per cent)
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