

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;
- (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 transshipped or temporarily stored in a bonded area of a non-originating territory; or
 - (ii) the products re-exported into Republic of Korea after exported to a non-originating 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 Articles 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. Enter 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 percent).