

Section B: Origin Procedures

Article 6.15: Proof of origin

1. Goods originating in a Party shall, on importation into the other Party, benefit from preferential tariff treatment of this Agreement on basis of one of the following Proofs of Origin:
 - (a) Certificate of Origin issued in accordance with Article 6.17; or
 - (b) Declaration of origin made out by an approved exporter in accordance with Article 6.18.
2. A proof of origin shall:
 - (a) specify that good is originating and meets the requirements of this Chapter;
 - (b) be in a printed format or such other medium, including electronic format to be agreed by the Parties;
 - (c) be in the English language; and
 - (d) may apply to a single shipment of one or more goods into the territory of the other Party. However, when dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonized System (HS) are imported by installments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first installment.
- 3.—A Proof of Origin shall be valid for one year from the date on which it is issued.

Article 6.16: Electronic exchange and verification of Origin Data

1. For the purposes of Article 6.15 paragraph 2 (b), the Parties may authenticate Certificates of Origin via a secured website operated by a competent authority.
2. Beyond the above authentication method, the Parties may establish, through a bilateral arrangement or in accordance with their applied laws, regulations and procedures, an Electronic Origin Data Exchange System. This system is to ensure more effective and efficient implementation of electronic Certificates of Origin. To provide further clarity, “origin data” is defined as information contained within each Certificate of Origin, as detailed in [Annex 6-C.]

Article 6.17: Certificate of Origin

1. A Certificate of Origin shall be issued by the issuing body of an exporting Party in accordance with the domestic laws and regulations, on application by an exporter, a producer, or their authorized representative.

2. For the Purpose of this agreement, a Certificate of Origin shall:
 - (a) be in a format referred to in **Annex 6-B**;
 - (b) contain a unique certificate number;
 - (c) be allowed to be submitted electronically; and
 - (d) bear an official seal of the issuing body of the exporting Party. If the official seal was applied electronically, then the Certificate of Origin should include an authentication verification method such as QR Code or secure web address.
3. A Certificate of Origin shall be issued before or at the time of shipment. If a Certificate of Origin has not been issued within the period, due to force majeure, or involuntary errors, omissions or other valid causes, a Certificate of Origin may be issued retrospectively but no longer than one year from the date of shipment, bearing the words "ISSUED RETROSPECTIVELY".
4. Neither erasures nor superimposition shall be allowed on a Certificate of Origin. Unused spaces shall be crossed out to prevent any subsequent addition.
5. For cases of theft, loss or accidental destruction of a Certificate of Origin, the exporter, producer, or his authorized representatives may, make a written request to the authorized bodies of the exporting Party for issuing a certified copy, provided that the original copy previously issued has been verified not to be used. The certified copy shall bear the words "CERTIFIED TRUE COPY of the original Certificate of Origin dated". The certified copy shall be valid during the term of validity of the original Certificate of Origin.
6. The Party that implements paragraph 2(a) of this Article shall inform the customs authority of the other Party of the name of issuing body, as well as relevant contact details, and shall provide details of any identification features for relevant forms and documents of the issuing body, prior to the issuance of any certificates by that body. Any change in the information provided above shall be promptly notified to the customs authority of the other Party.

Article 6.18: Declaration of Origin

1. A Declaration of Origin referred to in Article 6.15 may be completed by an approved exporter.
2. A Declaration of Origin shall:
 - (a) contain information which meets the minimum information requirements as set out in **Annex 6-C** (Minimum Information Requirements for Declaration of Origin);

- (b) bear the name and signature of the certifying person; and
 - (c) bear the date on which the Declaration of Origin was completed.
- 3. The approved exporter making out a Declaration of Origin shall be prepared to submit any time, at the request of the customs authorities of the exporting Party, all appropriate documents proving the originating status of the goods concerned, as well as the fulfilment of the other requirements of this Chapter.

Article 6.19: Approved Exporter

1. The competent authority of the exporting Party may authorize any exporter, (hereinafter referred to as “approved exporter”), who exports goods under this Agreement, to make out Origin Declarations, a specimen of which appears in **Annex 6-C**, irrespective of the value of the goods concerned, in accordance with appropriate conditions in the respective law of the exporting Party.
2. An exporter seeking such authorization must offer to the satisfaction of the competent authority all guarantees necessary to verify the originating status of the goods as well as the fulfilment of the other requirements of this Chapter.
3. The competent authority may grant the status of approved exporter, subject to any conditions which they consider appropriate.
4. The competent authority shall grant to the approved exporter a customs authorization number which shall appear on the Origin Declaration.
5. The competent authority shall monitor the use of the authorization by the approved exporter.
6. The competent authority may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.
7. The competent authority of the exporting party shall share or publish the list of approved exporters and periodically update it.

8. Notwithstanding paragraph 7, no Party shall be required to provide the information referred to in that paragraph to the approved exporter database if it has established its own secured website, containing the above information, that is accessible to the Parties.

Article 6.20: Claim for Preferential Tariff Treatment

1. An importing Party shall grant preferential tariff treatment in accordance with this Agreement to an originating good on the basis of a Proof of Origin.
2. Unless otherwise provided in this Chapter, an importing Party shall provide that, for the purposes of claiming preferential tariff treatment, the importer shall:
 - (a) make a statement in its customs declaration that the good qualifies as an originating good;
 - (b) have a valid Proof of Origin in its possession at the time the declaration referred to in subparagraph (a) is made;
 - (c) provide an original or a copy of Proof of Origin to the importing Party if required by the importing Party; and
 - (d) promptly make a corrected declaration in a manner required by the customs authority of the importing Party, subject to the customs laws of the importing Party and pay any duties along with interest and other charges owing, where the importer has reason to believe that the Proof of Origin on which a declaration was based contains information that is not correct.
3. Notwithstanding paragraphs 1 and 2, the importing Party may not require a Proof of Origin if:
 - (a) the customs value of the importation does not exceed US\$ 1,000 or the equivalent amount in the importing Party's currency or any higher amount as the importing Party may establish; or
 - (b) it is a good for which the importing Party has waived the requirement;provided that the importation does not form part of a series of importations carried out or planned for the purpose of evading compliance with the importing Party's laws and regulations governing claims for preferential tariff treatment under this Agreement.
4. The customs authority of the importing Party may require, where appropriate, the importer to submit supporting evidence that a good qualifies as an originating good, in accordance with the requirements of this Chapter.
5. The importer shall demonstrate that the requirements referred to in Article 6.9 have been met and provide such evidence on request of the customs authority of the importing Party.

6. Where a Proof of Origin is submitted to the customs authority of the importing Party after the expiration of the period of time for its submission, such Proof of Origin may still be accepted, subject to the importing Party's laws, regulations, or administrative practices, when failure to observe the period of time results from force majeure or other valid causes beyond the control of the importer or exporter.
7. Where the customs authority of the importing Party determines that a Proof of Origin is illegible, defective on its face or has not been completed pursuant to Article 6.15, or discovers that discrepancies exist between the Proof of Origin and the written declaration, the importer will be granted a period of not less than five working days, but not exceeding 30 working days from the date of request by the customs authority to provide a copy of the corrected Proof of Origin.

Article 6.21: Post-Importation Claims for Preferential Tariff Treatment

Where a good was originating when it was imported into the territory of a Party, but the importer of the good did not make a claim for preferential tariff treatment at the time of importation, that importer of the good may, within a period of at least one year or for such longer period specified by the laws and regulations of the importing Party after the date on which the good was imported, make a claim for preferential tariff treatment and apply for a refund of any excess duties paid as a result of the good not having been accorded preferential tariff treatment, on presentation to the importing Party of:

- (a) a Proof of Origin and, where appropriate, other evidence that the good qualifies as an originating good; and
- (b) such other documentation in relation to the importation of the good as the importing Party may require.

Article 6.22: Verification

1. For the purposes of determining whether a good imported into a Party from the other Party qualifies as an originating good under this Chapter, the customs authority or the competent authority of the importing Party may conduct a verification process by means of:
 - (a) a written request for additional information from the importer;
 - (b) a written request for additional information from the exporter or producer;

- (c) a written request that the customs authority or the competent authority of the exporting Party assists in verifying the origin of the good; or
 - (d) any other procedures, including verification visit, to which the Parties may agree.
- 2. The importing Party shall:
 - (a) for the purposes of subparagraph 1(b), send a written request with a copy of the Proof of Origin and the reasons for the request to the exporter or producer of the good; and
 - (b) for the purposes of subparagraph 1(c), send a written request with a copy of the Proof of Origin and the reasons for the request to the customs authority or the competent authority of the exporting Party.
- 3. Based on the agreement between both parties, a verification visit to the premises of the exporter or producer may be conducted with the assistance of the customs authority of the exporting Party, according to the procedures agreed between the customs authorities of the importing Party and exporting Party.
- 4. For a verification under subparagraphs 1(a) through (d), the importing Party shall:
 - (a) allow the importer, exporter, producer, or the customs authority of the exporting Party between 30 and 120 days from the date of receipt of the written request for information under subparagraphs 1(a) through (d) to respond
 - (b) make a determination following a verification within 90 days of the date of its receipt of the information necessary to make the determination.
- 5. For the purposes of paragraph 1, the importing Party shall provide a written notification within a reasonable period of the result of verification with the reasons for that result to the importer, exporter, or producer of the good, or the customs authority of the exporting Party that received the verification request.
- 6. The customs authority of the importing Party may suspend the application of preferential tariff treatment while waiting for the result of verification. The importing Party shall permit the release of the good, but may require that such release be subject to lodgment of a security in accordance with its laws and regulations.

Article 6.23: Denial of Preferential Tariff Treatment

- 1. The customs authority of the importing Party may deny preferential tariff treatment where:

- (a) the good does not meet the requirements of this Chapter; or
 - (b) the importer, exporter, or producer of the good fails or has failed to comply with any of the relevant requirements of this Chapter for obtaining preferential tariff treatment.
- 2. If the customs authority of the importing Party denies a claim for preferential tariff treatment, it shall provide the decision in writing to the importer that includes the reasons for the decision.
- 3. The customs authority of the importing Party may determine that a good does not qualify as an originating good and may deny preferential tariff treatment where:
 - (a) the customs authority of the importing Party has not received sufficient information to determine that the good is originating; or
 - (b) the exporter, producer, or the customs authority of the exporting Party fails to respond to a written request for information in accordance with Article 6.22.

Article 6.24: Minor Discrepancies or Errors

- 1. The customs authority of an importing Party shall disregard minor discrepancies or errors, such as slight discrepancies between documents, typing errors, or protrusions from the designated field, provided that these minor discrepancies or errors do not create doubt as to the originating status of the good.
- 2. For multiple goods declared under the same Proof of Origin, a problem encountered with one of the goods listed shall not affect or delay the granting of preferential tariff treatment and the customs clearance of the remaining goods listed in the Proof of Origin, provided that the problem does not create doubt as to the originating status of the remaining goods.

Article 6.25: Third-Party Invoicing

An importing Party shall not deny a claim for preferential tariff treatment for the sole reason that an invoice was not issued by the exporter or producer of a good provided that the good meets the requirements in this Chapter.

Article 6.26: Record-Keeping Requirement

- 1. Each Party shall require that:

- (a) its exporters or producers retain, for at least a period of five years from the date of issuance of the Proof of Origin, or a longer period in accordance with its relevant laws and regulations, all records necessary to prove that the good for which the Proof of Origin was issued was originating; and
 - (b) its importers retain, for at least a period of five years from the date of importation of the good, or a longer period in accordance with its relevant laws and regulations, all records necessary to prove that the good for which preferential tariff treatment was claimed was originating.
- 2. The records referred to in paragraph 1 may be maintained in any medium that allows for prompt retrieval, including in digital, electronic, optical, or written form, in accordance with the Party's laws and regulations.
- 3. Information relating to the validity of the Proof of Origin shall be furnished upon request of the importing Party.
- 4. Any information communicated between the Parties concerned shall be treated as confidential in accordance with Article 7.13 (Confidentiality) and shall be used for the validation of the Proof of Origin purposes only.

Article 6.27: Supporting Documents of Direct Consignment

For the purposes of implementing Article 6.9, where transportation is effected through the territory of one or more intermediate countries, other than that of the both Parties, the following shall be produced to the relevant government authorities of the importing Party:

- (a) a combination of any transport documents covering the entire transport route of a good from the exporting Party to the importing Party; or
- (b) other relevant supporting documents, if any, as evidence that the requirements of Article 6.9 are being complied with.

Article 6.28: Dispute settlement

Where disputes arise in relation to the verification procedures of Article 6.22 which cannot be settled between the customs authorities requesting verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Chapter, they shall be submitted to the Customs Committee.

Article 6.29: Penalties

Each Party shall maintain measures imposing criminal, civil or administrative sanctions for violations of its laws and regulations relating to this Chapter.

Article 6.30: Transitional Provisions for Goods in Transit

1. A Party shall grant preferential tariff treatment to an originating good that, on the date of entry into force of this Agreement for that Party:
 - (a) was being transported to that Party in accordance with Article 6.9; or
 - (b) was in the territory of the importing Party in temporary storage in bonded warehouse or in free zones under customs control.
2. If a valid claim under Article 6.20 for preferential tariff treatment is made retrospectively, together with documentation establishing to the satisfaction of the importing Party the status of the subject goods under subparagraphs (a) or (b) of this Article, within 12 months of the date of entry into force of this Agreement for that Party.

Article 6.31: Special Economic Zone or Free Zone

1. Both Parties shall take all necessary steps to ensure that originating goods traded under cover of a Proof of origin which in the course of transport use a special economic zone or free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
2. Goods produced or manufactured in a special economic zone or free zone situated within a Party shall be considered as originating goods in that Party when exported to the other Party provided that the treatment or processing is in conformity with the provisions of this chapter and supported by a Proof of origin.

Annex 6-B



GCC CERTIFICATE OF ORIGIN*

COUNTRY EMBLEM

1. Producer (Name & Full Address.)		2. No: Date:		PREFERENTIAL CERTIFICATE OF ORIGIN Of Gulf Cooperation Council Countries		
3. Exporter (Name & Full Address)		4. Consignee (Name, Full Address & Country)				
5. Country of Final Destination.		6. Means of Transport Vessel's Name/Flight No .)Optional)				
7. Country of Origin of Goods		8. Remarks.				
9. Marks &	10. HS	11. Description of Goods		12. Quantity & Unite	13. weight	14. No. &

Numbers of Packages.	Code			(gross)	Date of invoice
15.CERTIFICATION BY THE ISSUING AUTHORITY		16. DECLARATION BY THE EXPORTER			
Signature:		Signature:			
Date:		Date:			
Stamp:					

- Box1: State the full legal name and address of the producer.
- Box2: indicating any number giving by the issuance authority of the certificate of origin and the date.
- Box3: State the full legal name and address of the exporter.
- Box4: State the full legal name and address of the Consignee.
- Box5: State the Country of Final Destination.
- Box6: State the Means of Transport (Vessel's Name/Flight No - Optional)
- Box7: State the Country of Origin of Goods.
- Box8: any information may be included, (such as ISSUED RETROSPECTIVELY, CERTIFIED TRUE COPY or third party invoicing) .
- Box9: State item number and identifying marks and number of the goods (packages).
- Box10: identifying the HS Code to 6 digits or more.
- Box11: identifying the Goods by giving a reasonably full commercial description, and origin criteria.
- Box12: Quantity & Unite.
- Box13: State the weight (gross) in kilos, tons, gallons.
- Box14: State the Invoice number and date of invoice related to the goods and produced with certificate of origin.
- Box15: State the CERTIFICATION BY THE ISSUING AUTHORITY / (Signature is optional).
- Box16: State the DECLARATION BY THE EXPORTER.

Korea Certificate of Origin

Original(Duplicate / Triplicate)

1. Exporter's name and address: Telephone: Email:	Reference No.: KOREA-GCC FREE TRADE AGREEMENT PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)
2. Producer's name and address: Telephone: Email:	

3. Importer's name and address:			FORM KR-GCC FTA		
Telephone:			Issued in _____(Country)		
Email:			(See Overleaf Notes)		
4.Means of transport and route (as far as known):			5.Remarks:		
Departure Date:					
Vessel/Flight/Train/Vehicle No:					
Port of discharge:					
6. Item number	7. Description of goods (including number and type of package, and quantity)	8. HS code (Six digit code)	9. Origin criterion	10. Gross weight or other measurements	11.Number and date of invoice
12. Declaration by the exporter:			13. Certification		
The undersigned hereby declares that the above details and statement are correct, that all the goods were produced in (country) And that they comply with the origin requirements specified in the Korea-GCC Free Trade Agreement for the goods exported to (Importing Country) 			It is hereby certified that the information herein is correct and that the goods described comply with the origin requirements specified in the Korea-GCC Free Trade Agreement.		

(Place and date, signature of authorized signatory)	 (Place and date, signature and stamp of issuing body)
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OVERLEAF NOTES

1. To be eligible for the preferential treatment under the KOREA-GCC Free Trade Agreement (hereinafter referred to as the "Agreement"), all goods must meet the following requirements:
 - a. Fall within a description of goods eligible for concessions under the Agreement;
 - b. Comply with all relevant provisions of Chapter X (Rules of Origin and Origin Procedures)
2. Reference No.: Serial number of Certificate of Origin assigned by the issuing body.
3. Box 1: State the full legal name and address (including country), telephone number, email-address of the exporter.
4. Box 2: State the full legal name and address (including country), telephone number, email-address of the producer. If you wish this information to be confidential, it is acceptable to state "AVAILABLE UPON REQUEST".
5. Box 3: State the full legal name and address (including country), telephone number, email-address of the importer or consignee.
6. Box 4: Complete the means of transport and route and specify the departure date, transport vehicle No., and port of discharge.
7. Box 5: Any additional information may be included. However, in the following conditions, the remarks shall be as follows:

Condition	Remark
A good is invoiced by a non-Party operator	"NON-PARTY INVOICING"
A Certificate of Origin is issued retrospectively	"ISSUED RETROSPECTIVELY"
A Certified true copy is issued	"CERTIFIED TRUE COPY of the original Certificate of Origin dated YY/MM/DD "

8. Box 6: State the serial number.

9. Box 7: Provide a full description of each good. The description should be sufficiently detailed to enable the goods to be identified by the Customs Officers examining them and relate them to the invoice description. The number and kind of packages, and quantity shall be specified. If the goods are not packed, state "IN BULK".

10. Box 8: For each good described in Box 8, identify HS Code to six digits. The HS Code shall be that of the importing Party.

11. Box 9: The exporter must indicate in Box 9 the origin criteria on the basis of which he claims that the goods qualify for preferential tariff treatment, in the manner shown in the following table:

Origin criteria	Insert in Box
(a) Goods wholly obtained or produced entirely in the territory of the exporting Party	"WO"
(b) Goods produced entirely in the territory of the exporting party exclusively from originating materials	"PE"
(c) Goods satisfying the Product Specific Rules - Change in Tariff Classification - Regional Value Content - Other	"CTC" "RVC" Ex) "CTC+RVC", "CTC or RVC"

When the good is subject to a Regional Value Content (RVC) requirement, indicate "BD" if the RVC is calculated according to the build down method or "BU" if the RVC is calculated according to the build-up method.

12. Box 10: Gross weight in Kilos should be shown here. Other units of measurement e.g. volume which would indicate exact quantities may be used when customary.

13. Box 11: Invoice number and date of invoice should be shown here. In case where a good is invoiced by a non-Party operator and the number and date of the commercial invoice is unknown, the number and date of the original commercial invoice, issued in the exporting Party, shall be indicated in this box.

14. Box 12: This box shall be completed, signed and, dated by the exporter or producer.

15. Box 13: This box shall be completed, dated, signed, and stamped by the authorized person of the competent authority or issuing body. Using a QR code on a C/O makes the signature optional.

Note: The instructions hereon are only used for purposes of reference to complete the Certificate of Origin, and thus do not have to be reproduced or printed in the overleaf page.

Certificate of Origin (Additional Pages)

Original(Duplicate / Triplicate)

Reference No.

6. Item number	7. Description of goods (including number and type of package, and quantity)	8. HS code (Six digit code)	9. Origin criterion	10. Gross weight or other measurements	11.Number and date of invoice

12. Declaration by the exporter: The undersigned hereby declares that the above details and statement are correct, that all the goods were produced in (country) And that they comply with the origin requirements specified in the Korea-GCC Free Trade Agreement for the goods exported to (Importing Country) 			13. Certification It is hereby certified that the information herein is correct and that the goods described comply with the origin requirements specified in the Korea-GCC Free Trade Agreement. (Place and date, signature and stamp of issuing body)		

..... (Place and date, signature of authorized signatory)	
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Annex 6-C. Minimum Information Requirements for Declaration of Origin

- (a) exporter's name and address;
- (b) producer's name and address, if known;
- (c) importer's or consignee's name and address;
- (d) description of the goods and the HS Code of the goods (six digit level or more);
- (e) in the case of an approved exporter, authorisation code or identification code of the exporter or producer;
- (f) unique reference number;
- (g) origin conferring criterion;
- (h) certification by an approved exporter;
- (i) country of origin;
- (j) EX Works value, if the regional value content origin conferring criterion is used;
- (k) quantity of the good